

U. S. DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN  
AND OPERATION OF COUNTY AGRICULTURAL CON-  
SERVATION ASSOCIATIONS FOR 1938

PART I. GENERAL

As set forth in NCR-202 certain work in connection with the 1938 Agricultural Conservation Program must be done in the fall of 1937 if that program is to be effective in achieving its objectives. It is deemed advisable, wherever possible, that the work which must be done in the fall of 1937 for the 1938 program be done by 1938 committeemen. Because of weather conditions in some States and counties it was necessary to proceed with the work which must be done in the fall of 1937 for the 1938 program before commencing with the election of 1938 committeemen. In order that educational and organization material may be presented, district or county meetings should be held as soon as possible after October 29, 1937. The district or county meetings will be arranged for by the State agricultural conservation committee and members of the Extension Service. At the district or county meetings material concerning the background of the 1938 program will be presented, as well as material pertaining to other programs. The organization of county agricultural conservation associations for 1938 and election of committeemen for 1938 also will be discussed at these district meetings. As soon as possible after the district or county meetings, community meetings will be held. At the community meetings material discussed at the district or county meeting will be presented, and thereafter community elections will be held. After the community elections, county election and organization meetings will be held. At these county meetings officers for 1938 will be elected, articles of association adopted, and other business of the associations transacted. Every effort should be made to complete both county and community election meetings by November 24, 1937.

PART II. BOUNDARIES

**County.**—In most instances the county boundaries will determine the boundaries of an association. However, upon recommendation by the State committee and approval in advance by the Director of the North Central Division, a county may have two associations or two or more counties may have one association.

**Community.**—Community boundaries shall be determined upon the basis of minor civil divisions, provided, that upon recommendation by the State committee and approval by the Director of the



North Central Division, a community may include a combination of the bona fide farming areas of one or more civil divisions or parts thereof.

### PART III. COMMUNITY EDUCATIONAL AND ELECTION MEETINGS

**Educational.**—Immediately following the district or county educational meetings, the county committee and the county agent should arrange for and schedule a series of community educational and election meetings. One of these meetings should be held in each community. Meetings should be scheduled in such a manner that a county committeeman or the county agent will attend each community meeting. The place and date of the community meetings should be given full publicity. The chairman of the community committee for 1937 should act as chairman of the meeting.

All available educational material pertaining to the 1938 Agricultural Conservation Program should be presented and in counties where Forms NCR-203 have not been executed the procedure set forth in NCR-202 should be explained. Any information which is available concerning other programs which will affect the county should also be discussed at the community meeting. After the presentation and discussion of the educational material the election of community committeemen for 1938 will be held.

**Eligibility.**—Immediately following the presentation and discussion of the educational material for the 1938 program, the applications for membership, forms NCR-205, should be distributed for execution to those present. Any person who, in connection with farming operations in 1938 on a farm located in the county, is entitled to receive all or a share of the crops produced thereon, or the proceeds thereof, or any person who owns a farm located in the county field-rented to others for cash, or any person who will operate range land in 1938 in the county, shall be eligible for membership in a county agricultural conservation association for 1938.

Any person who is eligible for membership and who signs a proper application for membership, form NCR-205, shall be eligible to vote at the community election meeting, provided the farm owned or operated or the range land operated by such person is located in the community for which the community election meeting is held. Each member of the association shall be entitled to only one vote. Any person who owns or operates farms or operates range land in more than one community will be permitted to vote at only one community meeting, and must vote in a community in which he owns or operates a farm, or operates range land. Voting by proxy will not be permitted. After forms NCR-205 have been completed and filed with the community committee the election of community committeemen shall be held.

**Qualifications.**—Persons nominated for the office of committeemen or for alternate committeemen must be bona fide farmers or range land operators, who are members of the association and who secure the major part of their income from farms which they own or operate or ranching units which they operate within the community. They must be bona fide residents of the communities electing them to membership on the community committee. Only persons who are favorable to the general principles of agricultural programs should be elected to serve as committeemen.



The tenure of office of any county or community committeeman, or officer who is required to be a member of the association, shall terminate when it becomes evident that he cannot qualify for a payment in the county in connection with the 1938 program or pursuant to the 1938 sugar program under the Sugar Act of 1937, or when he ceases to be a bona fide resident of the county or of the community for which he was elected as committeeman. No person who holds, or who becomes a candidate for a county, State, or Federal office, regularly filled by an election held pursuant to law, or who is an officer, manager, or employee of any political party or partisan organization, is eligible to serve as a county committeeman, community committeeman, secretary, treasurer, secretary-treasurer or employee of the Association, and the tenure of office of such committeeman, officer, or employee shall be automatically terminated and a vacancy shall exist when such person becomes a candidate for or accepts such a political or partisan position. The office, clerical, mailing or other facilities of the association shall not be used for political purposes, nor shall they be used in any way to support or assist any political candidate, party, or partisan movement or for any other purpose than those set forth in article II of NCR-208.

**Election of Chairman of Community Committee.**—Nomination for the office of community committee chairman shall be made by written ballot and the three persons receiving the highest total number of votes on such nominating ballot shall be declared nominated. A ballot should next be taken for the election of chairman, and if one of the three nominees receives more than one-half of all votes cast he shall be declared elected. In the event that no nominee receives more than one-half of all votes cast, a third ballot shall be taken on the two candidates receiving the highest total number of votes, and the person then receiving the majority of votes shall be declared elected. The acting chairman shall then turn the meeting over to the newly elected chairman. The newly elected chairman of the community committee shall be a member of the board of directors of the 1938 county association.

**Election of Members of Community Committee.**—The procedure used for the nomination and election of the chairman shall also be followed in the nomination and election of the second member (who shall serve as vice chairman), the third member, and a first alternate member and a second alternate member of the community committee. Communities covering an unusually large territory or affected by other special conditions may, upon recommendation by the State committee and approval by the Director of the North Central Division, elect not to exceed two additional members of the community committee.

The first alternate community committeeman shall serve in the absence or inability to serve of any regular member of the committee or when instructed to serve by the Director of the North Central Division. The second alternate community committeeman shall serve in the absence or inability to serve of any regular member of the committee and of the first alternate at the same time or when instructed to serve by the Director of the North Central Division.



Immediately following completion of the election of committeemen, there should be prepared three copies of the Minutes of the Community Election Meeting, NCR-206. The newly elected chairman shall certify all three copies of this form and retain them for presentation at the county election meeting where he will represent the community as a member of the county association's board of directors.

#### PART IV. COUNTY ELECTION AND ORGANIZATION MEETING

**Order of Business.**—At the meeting of the association directors held immediately following the community election meetings, the Articles of Association, as Amended, of County Agricultural Conservation Association, NCR-208, should be read and adopted, and the order of business set forth in article VII should be followed. Duties of all officers and committeemen are set forth in article VI of the Articles of Association, as Amended.

The nomination and election of county committeemen, alternate committeemen, and officers of the county agricultural conservation association should be held according to the procedure prescribed herein for the nomination and election of community committeemen. If practicable, the board of directors should elect county committeemen who will provide fair representation for the various sections of the county, in order that varying agricultural interests and viewpoints may be represented.

**President.**—First, the board shall elect the president of the county association. The person elected shall preside at all meetings of the board of directors and also shall serve as chairman of the county committee. Such person should be familiar with agricultural conditions in the county, should have well-defined qualities of leadership, and should be able to devote a considerable portion of his time to the program.

**Vice President.**—The vice president, who should have the same general qualifications as the president, will be elected next. The vice president will serve as a regular member of the county committee, and will serve, respectively, as acting chairman of the county committee and acting president of the county association in the absence of the regular chairman and president, as the case may be.

**Members of the County Committee.**—Since the county committee will consist of one member in addition to the president and vice president of the association, the board shall next elect the third member. Thereafter a first alternate member of the county committee shall be elected and thereafter a second alternate member of the county committee shall be elected. The first alternate county committeeman shall serve in the absence of any regular member of the committee or when any regular member is unable to serve or when instructed to serve by the Director of the North Central Division. The second alternate county committeeman shall serve in the absence of a regular member of the committee and of the first alternate at the same time or when instructed to serve by the Director of the North Central Division.

**Secretary.**—The board shall elect, or may authorize the county committee to select, as secretary a person who has a general knowledge of farming practices and who has business or secretarial ability.



The person elected as secretary is not required to be a member of the association.

**Treasurer.**—The board shall elect, or may authorize the county committee to select, as treasurer a person who is trustworthy and efficient, and if practicable, a person who resides near the headquarters of the association. The person elected as treasurer is not required to be a member of the association.

It is recommended, wherever practicable, that the office of secretary and the office of treasurer be combined into one office of secretary-treasurer. In no instance shall the county agricultural agent, assistant county agent, emergency county agent, or any employee of any county agent be elected or selected as treasurer or as secretary-treasurer.

Immediately after the election meeting of the board, all county committeemen and officers shall, upon acceptance of the offices to which they have been elected, assume the duties of such offices. However, the person elected or selected as treasurer or secretary-treasurer shall not qualify for the office of treasurer until a bond, as prescribed by the Director of the North Central Division, has been filed and approved by or on behalf of the Secretary of Agriculture. Any person elected or selected as secretary-treasurer shall be eligible to assume the office of secretary immediately upon his election or selection, even though his bond as treasurer has not been approved.

The president of the county association shall, when advised by the State committee, designate a member of the county committee to give particular attention to one or more of the following activities, in those counties where such work is to be undertaken:

1. Range program.
2. Commodity loan programs.
3. Program under the 1937 Sugar Act.
4. Cotton price adjustment programs.
5. Any other special program or activity to be carried on with the assistance of the county agricultural conservation association.

**Transmittal of Organization Forms.**—Immediately after the election meeting of the board of directors, the person elected as secretary of the association shall transmit to the State committee the following organization records:

1. Form NCR-206, Minutes of Community Election Meeting for each community, original and first copy.
2. Form NCR-207, Report of Election Meeting of Board of Directors, original and first copy.
3. Minutes of the meeting of the board of directors taken by the secretary, original and first copy.
4. Form NCR-208, Articles of Association of County Agricultural Conservation Association, as Amended, original and first copy.

The State committee will transmit to the Director of the North Central Division the original of each of the foregoing organization records.

The person elected as secretary is not reported to be a member of the association.

Resolutions—The board shall elect, or may authorize the committee to select, as treasurer a person who is trustworthy and efficient, and if practicable, a person who resides near the headquarters of the association. The person elected as treasurer is not required to be a member of the association.

It is recommended a person be selected from the office of secretary and the office of treasurer be combined in one office of secretary-treasurer. In no instance shall the board be authorized to elect any person as secretary or treasurer who is not a member of the association.

Immediately after the election meeting of the board, all members, committee members and officers shall upon receipt of the report of the board, which they have been elected, receive the duties of each officer.

However, the person elected or re-elected as treasurer shall not be required to give the report of the board until a month after the meeting of the board. The person elected or re-elected as secretary shall be required to give the report of the board immediately after the meeting of the board. The person elected or re-elected as secretary shall be required to give the report of the board immediately after the meeting of the board.

The president of the county association shall, at a conference with the county committee, determine a number of the county committee to give particular attention to each of the following matters in their committee when such work is to be undertaken:

1. Finance Committee
2. Community Loan Committee
3. Program under the 1937 Survey Act
4. Other public relations committee
5. Any other special provision or activity to be carried on with the assistance of the county association's organization

Transmittal of Organization Forms—Immediately after the election meeting at the local district, the person elected as secretary of the association shall transmit to the State Committee the following organization records:

1. Form NR-205, Minutes of Community Election Meeting for each community, original and first copy
2. Form NR-207, Report of Election Meeting of Board of Directors, original and first copy
3. Minutes of the meeting of the board of directors, Form NR-208, original and first copy
4. Form NR-208, Report of Association of County Agents, first copy
5. Form NR-208, Report of Association of County Agents, first copy

The State Committee will transmit to the Director of the North Central Division the original of each of the foregoing organization records and a copy of each.

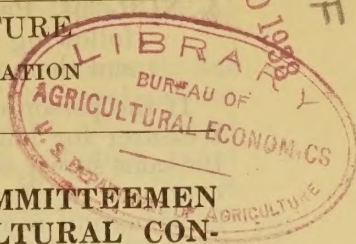








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SERVATION ASSOCIATIONS FOR 1938**

**[SUPPLEMENT NO. 1]**

NCR-204, issued November 1, 1937, is hereby amended as follows:

1. NCR-204, Part III, page 2, the first paragraph immediately following the word "Educational" is amended to read as follows:

Immediately following the district or county educational meetings the county committee and the county agent should arrange for and schedule a series of community educational and election meetings. One of these meetings should be held in each community. Meetings should be scheduled in such a manner that a county committeeman or the county agent will attend each community meeting. The place and date of the community meetings should be given full publicity. A written notice fully describing the nature and date of such meeting should be prepared and sent to all persons who are eligible to attend such meeting. Such written notice must be mailed at least 7 days prior to the time of the meeting. In addition to such written notice any other reasonable means should be taken to give notice of such meeting. Such other notice may be in the form of news items in local newspapers, the posting of notices in prominent places, word of mouth, and radio. The chairman of the community committee for 1937 should act as chairman of the meeting.

2. NCR-204, Part IV, page 5, the paragraph immediately following the word "Treasurer" is amended by adding at the end thereof the following:

No person will be eligible to serve as treasurer of any county association if such person holds any other office in such association other than the office of secretary, unless the State committee deems it to be for the best interests of the association. Wherever any person who is elected or selected to serve as treasurer holds any other office in the association other than secretary, a written request must be made to the State committee by the county committee asking the State committee to approve the election or selection of such person as treasurer. The State committee will either approve or disapprove such request in writing. If such request is approved the person elected or selected as treasurer shall not qualify for the office of treasurer until a bond, as prescribed by the director of the North Central Division, has been filed and approved by or on behalf of the Secretary of Agriculture. If such request is disapproved, the county committee must elect or select another person to serve as treasurer. The original copy of the approval or disapproval herein referred to shall be filed with the county association and a copy forwarded to the Division in Washington.



3. NCR-204, Part IV, page 5, the third paragraph immediately following the word "Treasurer" is amended by adding at the end thereof the following:

If the person elected or selected as treasurer for 1938 was also the treasurer for 1937, no new bond need be executed for such person if the same surety company is selected, since any previous bond executed continues in effect until it is terminated. In such cases no notice of continuation is necessary from either the association or the surety company. The annual premium on such bond should be paid promptly when due.

4. NCR-204 is amended by the addition, immediately following Part IV, of the following new Parts V, VI, VII, and VIII:

#### PART V. APPLICATIONS FOR BONDS, BONDS, AND RIDERS TO BONDS

**Application for Bond, Form ACP-56.**—As soon as the county committee has determined the surety company with whom the person elected or selected as the new treasurer will execute a bond, such person will execute an application for such bond on ACP-56. Form ACP-56 is the only application for a bond which should be executed by such treasurer. Application for bond forms furnished by surety companies should not be executed by the person elected or selected as the new treasurer. ACP-56 should not be executed if the person elected or selected as treasurer was the previous treasurer and his existing bond is to be continued.

It is advisable that the application for such bond be made to an agent of a surety company who has on file with the Treasury Department in Washington, D. C., an authorization to execute such bond. Where such authorization is not on file it will be necessary for the North Central Division to see that there is procured the ratification of the surety company before the bond can be approved.

##### (1) Preparation of ACP-56:

- a. Prepare in duplicate (original and one copy).
- b. Enter in the upper right-hand corner in the blank spaces following the words "County" and "State," the name of the county and State in which the association is located. If the association covers more than one county, all counties included in the association shall be entered in alphabetical order.
- c. Enter in the blank space in the first line immediately following the words "To the," name of the surety company with whom the bond is to be executed.
- d. Enter in the blank spaces in the second and third lines the complete home office mailing address of the surety company with whom the bond is to be executed.
- e. Enter in the first blank space in the sixth line immediately following the words "effect on the," the day of the month on which the related ACP-15 will be executed. Enter in the second blank space in the sixth line immediately following the words "day of," the month in which the related ACP-15 will be executed. Enter as a *figure* in the third blank space in the sixth line immediately following "193 "



the last figure of the year in which the related ACP-15 will be executed.

- f. Enter in *words* in the first blank space in the seventh line immediately preceding the word "dollars," the penal amount in which the related ACP-15 will be executed. Such penal amount shall in no case be less than the minimum penal amount prescribed by the North Central Division and the State committee. Where a bond in a larger penal amount is desired by a county association such larger amount, shall, with the approval of the State committee, constitute the penal amount of the bond. Enter in *figures* in the second blank space in the seventh line immediately following the dollar sign (\$), the penal amount of the bond.
- g. The treasurer should sign his name in the blank space in the eighteenth line provided for the signature of the applicant. In signing his name, the treasurer must use his correct given name, middle initial, and surname. The given name should not be abbreviated, but should be spelled out in full. If the treasurer customarily uses his given name preceded by an initial, the name signed in such form will be satisfactory. If the treasurer has no middle initial, a signed memorandum to that effect must be attached to ACP-56. If the treasurer is a married woman she should sign her given name, middle initial, if any, and present surname. The given name of her husband preceded by "Mrs." should not be used.
- h. Enter in the space immediately to the right of the signature of the applicant the date on which ACP-56 is signed by the applicant.
- i. Enter in the blank space in the nineteenth line immediately following the words "Applicant's name," the typed name of the applicant, using the exact form, spelling, and initial as used by the applicant in his signature in line eighteen.
- j. Enter in the blank space in the twentieth line immediately following the words "Applicant's home address," the mailing address at which the applicant receives mail at his home.
- k. Enter in the blank space in the twenty-second line immediately following the word "treasurer," and in the blank space in the twenty-third line, the business address of the county association of which the applicant is treasurer.
- l. The president of the association should sign his name in the blank space in the twenty-fifth line provided for the signature of the president. After the president of the association has affixed his signature, he should enter the date of such signature in the blank space in the twenty-fifth line provided for the date of such signature.

## (2) Distribution of ACP-56:

- a. The original should be forwarded to the surety representative with whom the bond is to be executed.
- b. The copy should be retained in the files of the county association.

**Bond of Treasurer, Form ACP-15.**—Each person who was elected or selected as a treasurer of an association must execute a bond with an approved surety company. The penal amount of such bond must be at least in the minimum penal amount prescribed by the North Central Division and the State committee. Where a bond in a larger penal amount is desired by a county association, such larger amount shall, with the approval of the State committee, constitute the penal amount of the bond. Before such person can assume the duties of treasurer, the bond of such newly elected treasurer must be approved by, or on behalf of, the Secretary of Agriculture.

It is advisable that the bond be executed with an agent of a surety company who has on file with the Treasury Department in Washington, D. C., an authorization to execute such bond. Where such authorization is not on file, it will be necessary for the North Central Division to see that there is procured the ratification of the surety company before the bond can be approved.

- (1) **Preparation of ACP-15.**—Only Forms ACP-15 supplied to the State committee by the North Central Division should be used.
  - a. Prepare in quadruplicate (original and three copies).
  - b. Enter in the upper right-hand corner in the blank spaces immediately following the words "county" and "State," the name of the county and State in which the association is located. If the association covers more than one county, all counties included in the association shall be listed in alphabetical order.
  - c. Enter in the blank space in the first line immediately following the word "We," the name of the treasurer of the association. Type the correct given name, the middle initial, if any, and surname of the newly elected treasurer. The given name should not be abbreviated, and must be spelled out in full. If the treasurer customarily uses his given name preceded by an initial, the name in such form will be satisfactory. If the treasurer has no middle name, a signed memorandum to that effect must be attached to ACP-15. If the treasurer is a married woman she should sign her given name, middle initial, if any, and present surname. The given name of her husband preceded by "Mrs." should never be used.
  - d. Enter in the blank space in the second line immediately following the word "of" the name of the State in which the county association is located.
  - e. Enter in the blank space in the second line immediately following the word "and," and in the blank space in the third line immediately preceding the words "as surety," the name of the surety company with whom the bond is being executed.
  - f. Enter in the blank space in the fourth line immediately following the word "of," the name of the association.
  - g. Enter in the blank space in the fifth line immediately following the word "of," the name of the State in which the association is located.
  - h. Enter in *words* in the blank space in the seventh line, the penal amount of the bond.



- i. Enter in *figures* in the blank space in the eighth line immediately following the dollar sign (\$), the penal amount of the bond.
- j. Enter in the first blank space in the twelfth line, immediately following the word "this," the day of the month on which ACP-15 is executed. Enter in the second blank space in the twelfth line immediately following the word "of" the month in which ACP-15 is executed.
- k. Enter in *words* in the blank space in the thirteenth line immediately following the word "thirty" the last figure of the year in which ACP-15 is executed.
- l. The newly elected treasurer of the association shall sign in the space provided for the signature of the principal, and the representative of the surety company, and the president of the association shall affix their signatures in the spaces provided therefor. The newly elected treasurer must affix his signature exactly the same as his name is typed in the first line of ACP-15.
- m. The signature of the principal (the treasurer) must be witnessed by two parties and the corporate seal of the surety company must be affixed in the space provided therefor.
- n. Enter in the blank space immediately following the words "Conservation Association of" beneath the line for the signature of the president the name of the county in which the association is located. If the association covers more than one county, all counties included in the association shall be entered in alphabetical order. Enter in the next line in the first blank space the day of the month and the month in which ACP-15 is executed. Enter on the same line as a figure in the second blank space immediately following "193 " the last figure of the year in which ACP-15 is executed.
- o. Enter in *figures* on the next line in the blank space immediately following the dollar sign (\$), the rate of the premium per thousand.
- p. Enter in *figures* on the next line in the blank space immediately following the dollar sign (\$), the total amount of the premium.

**(2) Distribution of ACP-15:**

- a. The original and first copy should be forwarded to the State committee.
- b. The second copy should be delivered to the surety company or a representative thereof after the county committee has received notice of approval of such bond on ACP-48. If a copy of the executed ACP-15 was delivered to the surety representative and an ACP-48 is not received for such bond because such bond as submitted cannot be approved and a new bond must be executed, the copy of ACP-15 delivered to the surety company or a representative thereof should be recovered from the surety company and thereafter destroyed before a new bond is executed.
- c. The third copy should be retained in the files of the county association.

**(3) Examination and Approval of ACP-15:**

- a. ACP-15 will be examined in the office of the State committee to determine whether it was prepared in accordance with the instructions contained herein and that no changes or erasures were made thereon. If any changes or erasures were made thereon, the office of the State committee will return the ACP-15 to the county office for reexecution. If the office of the State committee determines that ACP-15 has been properly executed and otherwise approves such bond, it will forward the original of such bond to the North Central Division for approval by or on behalf of the Secretary.
- b. If the bond is approved by or on behalf of the Secretary, the original and one copy of ACP-48, Notice of Approval of Bond, will be mailed to the office of the State committee. The office of the State committee will mail the original of ACP-48 to the county committee. Upon receipt by the county committee of ACP-48 the treasurer should assume the duties of his office. Any person elected or selected as treasurer shall not assume the duties of his office until a bond on ACP-15 has been executed and ACP-48 is received for such bond, or he is advised by the State committee to assume the duties of his office.

**Rider 1 to Form ACP-15.**—Rider 1 to Form ACP-15 is for the purpose of increasing the penal amount of an existing bond. Whenever the penal amount of any bond is to be increased Rider 1 to Form ACP-15 should be executed.

**(1) Preparation of Rider 1 to Form ACP-15:**

- a. Prepare in quadruplicate (original and three copies).
- b. Enter in the upper right-hand corner the word "County" and immediately thereafter enter the name of the county in which the association is located. If the association covers more than one county, all counties included in the association shall be listed in alphabetical order. Enter immediately below the word "County" the word "State" and immediately thereafter enter the name of the State in which the association is located.
- c. Enter in the blank space in the first line immediately following the word "of" the name of the association.
- d. Enter in the blank space in the second line immediately following the words "Surety Company" the name of the surety company that executed the original bond as surety.
- e. Enter in the first blank space in the third line immediately following the word "Principal" the name of the treasurer of the association. The name of the treasurer should be typed exactly as it appears on ACP-15 unless Rider No. 3 to Form ACP-15 changing such name has been transmitted or is being transmitted with Rider 1 to Form ACP-15. If Rider No. 3 to Form ACP-15 has been or is being transmitted, the name of the treasurer should be typed exactly as it appears on Rider No. 3 to Form ACP-15, line 8, immediately following the word "to."



- f. Enter in *figures* in the second blank space in the third line immediately following the dollar sign (\$), the penal amount entered on the related ACP-15.
- g. Enter in the blank space in the fourth line immediately following the word "Obligee" the name of the association as it appears on the related ACP-15.
- h. Enter in the first blank space in the sixth line immediately following the words "As of" the month and the day of the month on which the increased coverage is to become effective. Enter as a figure in the second blank space in the sixth line immediately following "193 " the last figure of the year in which the increased coverage is to become effective.
- i. Enter in *figures* in the first blank space in the seventh line immediately following the first dollar sign (\$), the penal amount originally shown on the related ACP-15.
- j. Enter in *figures* in the second blank space in the seventh line immediately following the second dollar sign (\$), the total increased penal amount of the bond. The amount of any increase must be in multiples of \$500.00.
- k. The treasurer of the association shall affix his signature in the space provided for the signature of the principal, and the representative of the surety company and the president of the association shall sign in the spaces provided for their signatures. The treasurer must affix his signature exactly the same as his name is typed in the second line of Rider 1 to Form ACP-15.
- l. The signature of the principal (the treasurer) must be witnessed by two parties and the corporate seal of the surety company must be affixed in the space provided therefor.
- m. Enter in the blank space immediately following the words "Conservation Association of " beneath the line for the signature of the president the name of the county in which the association is located. If the association covers more than one county all counties included in the association shall be entered in alphabetical order. Enter in the next line in the first blank space the day of the month and the month in which Rider 1 to Form ACP-15 is executed. Enter on the same line as a figure in the second blank space immediately following "193 " the last figure of the year in which Rider 1 to Form ACP-15 is executed.
- n. Enter in *figures* on the next line in the blank space immediately following the dollar sign (\$), the rate of the premium per thousand.
- o. Enter in *figures* on the next line in the blank space immediately following the dollar sign (\$), the total amount of the premium.

**(2) Distribution of Rider 1 to Form ACP-15:**

- a. The original and first copy should be forwarded to the State committee.
- b. The second copy should be delivered to the surety company or a representative thereof after the county committee has received notice of approval of such rider on ACP-49. If a

copy of the executed Rider 1 to Form ACP-15 was delivered to the surety representative and an ACP-49 is not received for such rider because such rider as submitted cannot be approved and a new bond or rider must be executed, the copy of Rider 1 to Form ACP-15 delivered to the surety company or a representative thereof, should be recovered from the surety company and thereafter destroyed before a new rider is executed.

- c. The third copy should be retained in the files of the county association.

**(3) Examination and Approval of Rider 1 to Form ACP-15:**

- a. Rider 1 to Form ACP-15 will be examined in the office of the State committee to determine whether it was prepared in accordance with the instructions contained herein and that no changes or erasures were made thereon. If any changes or erasures were made thereon, the office of the State committee will return Rider 1 to Form ACP-15 to the county office for reexecution. If the office of the State committee determines that Rider 1 to Form ACP-15 has been properly executed and otherwise approves such rider, it will forward the original of such rider to the North Central Division for approval by or on behalf of the Secretary.
- b. If Rider 1 to Form ACP-15 is approved by or on behalf of the Secretary, the original and one copy of ACP-49, Notice of Approval of Rider to Bond, will be mailed to the office of the State committee. The office of the State committee will mail the original of ACP-49 to the county committee.

**Rider No. 2 to Form ACP-15.**—Rider No. 2 to Form ACP-15 is to be used for the purpose of decreasing the penal amount of an existing bond. Whenever the penal amount of any bond is to be decreased, Rider No. 2 to Form ACP-15 should be executed. A decrease in the penal amount of a bond will be effective only on the anniversary date of the bond. By anniversary date of a bond is meant the anniversary of the date upon which the original bond was executed, which is the same date as the effective date shown in line 8 of ACP-48.

**(1) Preparation of Rider No. 2 to Form ACP-15:**

- a. Prepare in quadruplicate (original and three copies).
- b. Enter in the blank space in the heading immediately following the word "OF" the name of the association.
- c. Enter immediately after the word "ASSOCIATION" in the heading the name of the State.
- d. Enter in the blank space immediately following the word "Executed" appearing under the heading the execution date of the related ACP-15. This date will be shown on the related ACP-15 immediately following the words "Sealed with our seals and dated this." The date that the original bond was executed and *not* the date of execution of Rider No. 2 to ACP-15 must be entered following the word "Executed."



- e. Enter in the blank space in the first line immediately following the words "Surety company" the name of the surety company that executed the original bond as surety.
- f. Enter in the first blank space in the second line immediately following the word "Principal" the name of the treasurer of the association. The name should be typed exactly the same as it appears on the bond, Form ACP-15, unless Rider No. 3 to Form ACP-15 changing such name has been transmitted or is being transmitted with Rider No. 2 to ACP-15. If Rider No. 3 to Form ACP-15 has been or is being transmitted, the name of the treasurer should be typed exactly as it appears on Rider No. 3 to Form ACP-15, line 8, immediately following the word "to."
- g. Enter in *figures* in the second blank space in the second line immediately following the dollar sign (\$), the penal amount entered on the related ACP-15.
- h. Enter in the blank space in the third line immediately following the word "Obligee," the name of the association as it appears on the related ACP-15.
- i. Enter in the first blank space in the fifth line immediately following the words "As of" the month and the day of the month on which the decreased coverage is to become effective. Enter as a figure in the second blank space in the fifth line immediately following "193 " the last figure of the year in which the decreased coverage is to become effective. The date entered on the fifth line shall in all cases be the anniversary date of the bond of which such Rider No. 2 is to become a part.\*
- j. Enter in *figures* in the first blank space in the sixth line immediately following the first dollar sign (\$), the penal amount shown on the related ACP-15.
- k. Enter in *figures* in the second blank space in the sixth line immediately following the second dollar sign (\$), the decreased penal amount of the related bond.
- l. The treasurer of the association shall affix his signature in the space provided for the signature of the principal and the representative of the surety company and the president of the association shall sign in the spaces provided for their signatures. The treasurer must affix his signature exactly as his name is typed in the first blank space in line 2 of Rider No. 2 to ACP-15.
- m. The signature of the principal (the treasurer) must be witnessed by two parties and the corporate seal of the surety company must be affixed in the space provided therefor.
- n. Enter in the blank space immediately following the words "Association of" beneath the line for the signature of the president the name of the county in which the association is located. If the association covers more than one county, all counties included in the association shall be entered in alphabetical order. Enter in the next line in the first blank space the day of the month and the month in which Rider No. 2 to Form ACP-15 is executed. Enter on the same line as a figure in the second blank space immediately following "193 " the last figure of the year in which Rider No. 2 to Form ACP-15 is executed.

- o. Enter in *figures* on the next line in the blank space immediately following the dollar sign (\$), the amount of the premium refunded to the association by reason of Rider No. 2 to Form ACP-15.

(2) **Distribution of Rider No. 2 to Form ACP-15:**

- a. The original and first copy should be forwarded to the State committee.
- b. The second copy should be delivered to the surety company or a representative thereof after the county committee has received notice of approval of such rider on ACP-49. If a copy of the executed Rider No. 2 to Form ACP-15 was delivered to the surety representative and an ACP-49 is not received for such rider because such rider as submitted cannot be approved and a new bond or rider must be executed, the copy of Rider No. 2 to Form ACP-15 delivered to the surety company or a representative thereof, should be recovered from the surety company and thereafter destroyed before a new bond or rider is executed.
- c. The third copy should be retained in the files of the county association.

(3) **Examination and Approval of Rider No. 2 to Form ACP-15:**

- a. Rider No. 2 to Form ACP-15 will be examined in the office of the State committee to determine whether it was prepared in accordance with the instructions contained herein and that no changes or erasures were made thereon. If any changes or erasures were made thereon, the office of the State committee will return Rider No. 2 to Form ACP-15 to the county office for reexecution. If the office of the State committee determines that Rider No. 2 to Form ACP-15 has been properly executed and otherwise approves such rider, it will forward the original of such rider to the North Central Division for approval by or on behalf of the Secretary.
- b. If Rider No. 2 to Form ACP-15 is approved by or on behalf of the Secretary, the original and one copy of ACP-49, Notice of Approval of Rider to Bond, will be mailed to the office of the State committee. The office of the State committee will mail the original of ACP-49 to the county committee.

**Rider No. 3 to Form ACP-15.**—Rider No. 3 to Form ACP-15 is to be used for the purpose of correcting the treasurer's name or initial which has been entered on a bond which has been approved. Cases where Rider No. 3 to Form ACP-15 will be used include cases where the bond which has been approved does not show the complete given name and middle initial, if any, of the treasurer or where the association treasurer has changed her name due to marriage, divorce, or proceedings for change of name.

**(1) Preparation of Rider No. 3 to Form ACP-15:**

- a. Prepare in quadruplicate (original and three copies).
- b. Enter in the upper right-hand corner the word "County" and immediately thereafter enter the name of the county in



which the association is located. If the association covers more than one county, all counties included in the association shall be listed in alphabetical order. Enter immediately below the word "County" the word "State" and immediately thereafter enter the name of the State in which the association is located.

- c. Enter in the blank space in the first line immediately following the word "of" the county in which the association is located. If the association covers more than one county the names of all counties included in the association should be inserted in alphabetical order.
- d. Enter in the blank space in the second line immediately preceding the word "agricultural" the name of the State in which the association is located.
- e. Enter in *figures* in the first blank space in the third line immediately following the word "of" the penal amount shown on the related ACP-15.
- f. Enter in the second blank space in the third line immediately following the word "executed" the month and day of the month on which the related ACP-15 was executed. Enter as a figure in the third blank space in the third line immediately following "193" the last figure of the year in which the related ACP-15 was executed. The date to be inserted in these blank spaces will be shown on the related ACP-15 immediately following the words "Sealed with our seals and dated this." The date that the original bond was executed and *not* the date of execution of Rider No. 3 to Form ACP-15 must be entered.
- g. Enter in the first blank space in the fourth line immediately following the word "by" the name of the treasurer of the association exactly as it appears on the related ACP-15.
- h. Enter in the second blank space in the fourth line immediately following the word "and" and in the fifth line the name of the surety exactly as it appears on the related ACP-15.
- i. Enter in the first blank space in the eighth line immediately following the word "from" the name of the treasurer exactly as it appears on the related ACP-15.
- j. Enter in the second blank space in the eighth line immediately following the word "to" the correct given name and initial of the association treasurer. The given name should not be abbreviated but should be spelled out in full. If the treasurer customarily uses his given name preceded by an initial, the name in such form will be satisfactory. If the treasurer has no middle initial, a signed memorandum to that effect must be attached to Rider No. 3 to ACP-15. If Rider No. 3 to Form ACP-15 is being executed because the treasurer has changed her name since the original bond was executed, her given name and initial and present surname should be entered. For example, if the treasurer's name on the original bond was "Mary A. Jones" and she has since married "John W. Smith," the correct entry will be "Mary A. Smith." The name of the husband, preceded by "Mrs.," must not be used.

- k. Enter in the first blank space in the eleventh line immediately following the word "this" the day of the month that Rider No. 3 to Form ACP-15 is executed.
- l. Enter in the second blank space in the eleventh line immediately following the word "of" the month in which Rider No. 3 to Form ACP-15 is executed.
- m. Enter in *letters* in the blank space in the twelfth line immediately following the word "thirty" the last figure of the year in which Rider No. 3 to Form ACP-15 is executed.
- n. The treasurer shall affix his signature in the space provided for the signature of the principal and the representative of the surety company shall affix his signature in the space provided for the signature of the surety. The treasurer must affix his signature exactly as his name is typed in the second blank space in the eighth line immediately following the word "to."
- o. The signature of the principal (the treasurer) must be witnessed by two parties and the corporate seal of the surety company must be affixed in the space provided therefor.

**(2) Distribution of Rider No. 3 to Form ACP-15:**

- a. The original and first copy should be forwarded to the State committee.
- b. The second copy should be delivered to the surety company or a representative thereof after the county committee has received notice of approval of such rider on ACP-49. If a copy of the executed Rider No. 3 to Form ACP-15 was delivered to the surety representative and an ACP-49 is not received for such rider because such rider as submitted cannot be approved and a new bond or rider must be executed, the copy of Rider No. 3 to Form ACP-15 delivered to the surety company or a representative thereof, should be recovered from the surety company and thereafter destroyed before a new rider is executed.
- c. The third copy should be retained in the files of the county association.

**(3) Examination and Approval of Rider No. 3 to Form ACP-15:**

- a. Rider No. 3 to Form ACP-15 will be examined in the office of the State committee to determine whether it was prepared in accordance with the instructions contained herein and that no changes or erasures were made thereon. If any changes or erasures were made thereon, the office of the State committee will return Rider No. 3 to Form ACP-15 to the county office for reexecution. If the office of the State committee determines that Rider No. 3 to form ACP-15 has been properly executed and otherwise approves such rider it will forward the original of such rider to the North Central Division for approval by or on behalf of the Secretary.
- b. If Rider No. 3 to Form ACP-15 is approved by or on behalf of the Secretary, the original and one copy of ACP-49, Notice of Approval of Rider to Bond, will be mailed to



the office of the State committee. The office of the State committee will mail the original of ACP-49 to the county committee.

#### **PART VI. TERMINATING LIABILITY UNDER TREASURER'S BOND AND REFUND OF UNEARNED PREMIUMS**

The bond of the treasurer of a county association provides protection to the United States as well as to the county association. Whenever it is necessary to terminate the liability under a treasurer's bond, the North Central Division will take the appropriate action to have such bond terminated and have a notice of termination issued. Such notice of termination will be on ACP-38. The original of ACP-38 will be forwarded to the surety company as notice that its liability under the related bond is terminated. ACP-38 will be signed by an authorized representative of the Secretary of Agriculture and will be mailed by the North Central Division directly to the home office of the surety company and copies thereof will be forwarded to the State committee. The State committee will mail one copy of ACP-38 to the county association. Under no circumstances shall the treasurer, secretary, or any other official of the county association notify the surety company that its liability under such bond is terminated.

When the rate per thousand was assigned for bonds of treasurers of county associations by the association of surety companies, it was with the understanding that the first year's premium on each bond would be considered fully earned and that no refund would be made for bonds not in effect for a full year. Some surety companies are willing to refund the unearned premium on a bond regardless of the length of the period during which the bond was in effect.

Form ACP-38 provides that refund premiums should be mailed directly to the new treasurer of the county association. Any such refund should be reported on the ACP-8 for the next period on line 1 (c), as a collection, accompanied by a memorandum explaining the source of the collection.

#### **PART VII. AUDIT OF RECORDS AND ACCOUNTS OF THE TREASURER OF A COUNTY ASSOCIATION**

An annual audit shall be made of the records and accounts of each treasurer of a county association. Such annual audit for 1937 shall be made as of December 31, 1937, and shall cover the entire period during which the treasurer has served continuously as treasurer of the association, beginning with the date upon which he assumed office as treasurer and extending through December 31, 1937. An audit shall also be made of the records and accounts of the treasurer of a county association who is succeeded in office by a new treasurer, before the records and accounts of the office of treasurer are transferred to the new treasurer. An audit shall also be made of the records and accounts of the treasurer of a county association if such treasurer executes a new bond with a different surety company. Such audit shall be made by an auditing committee composed of three members of the Board of Directors designated by the president of the association with the approval of the State committee. Neither

the treasurer, former treasurer, nor any person who as president, acting president, secretary, or acting secretary of the association certified an expense statement or expense statements Form 1024 or ACP-9 for any month during the period covered by the report of audit shall be eligible to serve on the auditing committee. The purpose of such audit will be to make certain that all funds received by the treasurer of the county association during his term of office or for the preceding year have been properly accounted for by duly authorized expenditures or unexpended balances. The results of such audit shall be reported on NCR—County No. 5. NCR—County No. 5 provides a standard method of reporting the audit which will be made of the records and accounts of the treasurer of a county association.

**(1) Preparation of NCR—County No. 5:**

- a. Prepare in triplicate (original and two copies).
- b. Enter in the upper right-hand corner in the blank spaces immediately following the words "county" and "State," the name of the county and State in which the association is located. If the association covers more than one county, all counties included in the association shall be listed in alphabetical order.
- c. Enter in the first blank space in the first line immediately following the word "from" the first month and the day of such month for which the report of audit is made. Enter as a figure in the second blank space in the first line immediately following "193 " the last figure of the first year covered by the report of audit. Enter in the third blank space in the first line immediately following the word "to" the last month and the day of such month for which the report of audit is made. Enter as a figure in the fourth blank space in the first line immediately following "193 " the last figure of the last year covered by the report of audit. If the report of audit is for a retiring treasurer it must cover the entire period during which he served continuously as treasurer of the association. If the report of audit is not for a retiring treasurer, it must cover the period from the time the treasurer started to serve up to and including December 31, 1937.
- d. Enter in the blank space in the second line the name of the treasurer of the association whose records and accounts are being audited exactly as such name appears on ACP-15, unless Rider No. 3 to Form ACP-15 changing such name has been transmitted or is being transmitted.
- e. Enter in item 1 the total amount of all treasury checks received by the treasurer during the period for which the audit is made.
- f. Enter in item 2 the total amount of all collections made by the association during such period.
- g. Enter in item 3 the sum of the entries in items 1 and 2.
- h. Enter in item 4 the total amount of all expenditures made for administrative expenses of the association by the treasurer during such term. This amount shall be the total of all amounts shown on copies of receipt form ACP-11. If



such treasurer served during July and August 1936, there should also be included expenditures listed on receipt form 1025 for such months.

- i.* Enter in item 5 the amount of all checks refunded to the Treasurer of the United States by the treasurer during such period.
- j.* Enter in item 6 the sum of the entries in items 4 and 5.
- k.* Enter in item 7 the amount obtained by subtracting from the amount in item 3 the amount in item 6.
- l.* Enter in item 8 the amount of the obligations of the association for which checks have not been drawn.
- m.* Enter in item 9 the amount obtained by subtracting from the amount in item 7 the amount in item 8.
- n.* Enter in item 10 the total amount of all checks issued by the treasurer during such period, which have been canceled and returned to him. This amount shall include checks for administrative expenses of the association as well as checks covering refunds to the Treasurer of the United States.
- o.* Enter in item 11 the total amount of all checks which have been issued by the treasurer during such period but which have not yet been canceled by the bank and returned to him.
- p.* Enter in item 12 the sum of the entries in items 10 and 11.
- q.* Enter in the first blank space in the line of item 13 immediately following the words "as of" the last month and day covered by the report of audit. Enter as a figure in the second blank space in the line of item 13 immediately following "193 " the figure of the last year covered by the report of audit.
- r.* Enter in item 13 the balance in the bank at the close of business on the last day covered by this audit. This amount should be verified by the bank and initialed by an officer of the bank in which the funds of the association are deposited.

## (2) Verification of Form:

- a.* Determine that the amount of each check for administrative expenses of the county association issued by the treasurer thereof, corresponds with the amount receipted for by the payee on Form ACP-11 (and 1025, if any) and also that such amount was previously approved on Form 1024, 1024a, ACP-9, or ACP-10. All items which do not correspond shall be entered in the space provided for remarks.
- b.* Determine that the amount of the unpaid obligations entered in item 8 is equal to the difference between the total amount certified on approved Forms 1024, 1024a, ACP-9, and ACP-10, and the amount for which receipts were obtained as shown by Forms 1025 and ACP-11, less the amount (if any) of the excess of the amount certified on the last set of Forms ACP-9 and ACP-10 over actual expenditures for the period covered thereby.
- c.* Determine that item 12 is equal to item 6. If there is a difference, explain such difference in the space provided for remarks.

- d. Determine that item 13 is equal to item 3 less the sum of item 10 and the amount of all checks issued and outstanding which have been debited by the bank, but not returned to the treasurer. If there is a difference, explain such difference in the space provided for remarks.
- e. If the audit is of the accounts and records of a retiring treasurer, determine that the bank balance has been transferred to the new treasurer, if a bond executed by such new treasurer has been approved by, or on behalf of, the Secretary. The transfer of funds shall not be made until ACP-48 is received for the bond of such new treasurer or he is advised by the State committee to assume the duties of his office.

**(3) Certification of Auditing Committee:**

- a. If the books and records of the treasurer have been found to be free from irregularities, enter in the blank space in the first paragraph under the certification of the auditing committee the word "are"; or, if the books and records of the treasurer are not free from irregularities, enter in such blank space the words "are not" and enter in the space provided for remarks a complete description of all irregularities, indicating each item which was found to be irregular. If additional space is necessary, use a separate sheet of paper and staple such sheet to the NCR—County No. 5.
- b. Enter under the certification of the auditing committee, in the space provided therefor, the date on which the report of audit is signed by the committee. The members of the auditing committee shall then sign in the spaces provided for their signatures.

**(4) Examination and Approval of NCR—County No. 5:**

Upon receipt of NCR—County No. 5 in the State office it shall be examined by the person in charge of the County Associations Section of the State office to ascertain whether the audit has been properly made. If it is determined that the audit has been properly made and if the report of audit is otherwise correct, the person in charge of the County Associations Section and the chairman of the State committee or the member thereof designated by the State committee shall sign such form in the spaces provided therefor and enter the date of their approval. If it is determined that the audit has not been properly made, or if the audit does not cover the entire period for which the named treasurer has continuously served the named association as treasurer, NCR—County No. 5 shall be returned to the auditing committee of the county association for the necessary corrections, or for a reaudit.

**(5) Distribution of NCR—County No. 5:**

- a. The original and first copy should be forwarded to the State committee.
- b. The second copy should be retained in the files of the county association and should be considered and reviewed at the next meeting of the Board of Directors of the Association.



- c. The State committee will retain the copy and forward the original to the Director of the North Central Division, Agricultural Adjustment Administration, Washington, D. C.

## PART VIII. DISTRIBUTION OF TREASURY CHECKS TO APPLICANTS

Checks issued by the Treasury Department of the United States to applicants under the 1937 Agricultural Conservation Program will be mailed by the various Regional Disbursing Offices, Division of Disbursement, Treasury Department, directly to the treasurer of the county association for delivery to the payees. Such checks *must* be delivered in accordance with instructions issued by the Division of Disbursement, Treasury Department. These instructions will be in the form of letters of transmittal and ACP letters signed by the Chief Disbursing Officer. It is imperative that the treasurer of the association study such instructions carefully and strictly adhere to the provisions thereof.

In those cases where it is not practical to deliver checks to payees personally, such checks may be mailed. However, under no circumstances shall checks be mailed to payees in envelopes other than the window envelopes furnished by the Regional Disbursing Office. It is advisable that the treasurer of the county association maintain an adequate supply of such envelopes at all times. A supply thereof may be obtained by writing directly to the Assistant Disbursing Officer of the Regional Disbursing Office. The names and addresses of the Assistant Disbursing Officers located in the North Central Region and the States they serve are as follows:

<i>Name</i>	<i>Address</i>	<i>States served</i>
W. W. WELDON...	First Floor, U. S. Court House, Chicago, Ill.	Iowa, Wisconsin, Illinois, Indiana, Michigan.
L. W. LOOKER----	4225 New Post Office Building, Cleveland, Ohio.	Ohio.
LEA TESTIN-----	322 New Post Office Building, Minneapolis, Minn.	Minnesota, South Dakota.
E. L. HLINAK----	700 New Federal Building, St. Louis, Mo.	Missouri.
J. W. WALKER---	320 East Ninth Street, Kansas City, Mo.	Nebraska.

The treasurer of the association shall not deliver a check issued payable to a person whose name is on the Register of Indebtedness, C-1110, or who is known to be indebted to the United States Government by reason of an overpayment under any program of the Agricultural Adjustment Administration. Such checks shall be returned to the Regional Disbursing Office accompanied by a letter of explanation as to why such check is returned. A copy of such letter shall be mailed to the State committee.

All checks will be mailed to the office of the county association and not to the treasurer's home or place of business. It may be ad-

visible, if the treasurer is not in the association office regularly, for the treasurer to authorize someone regularly employed in the office of the association to receipt for registered mail addressed to him. Such authorization, if given, must be in writing and filed with the local postmaster in order to be effective. The State office will notify the Regional Disbursing Office of any change in the treasurer of a county association or in the address of the association. The Regional Disbursing Offices have been requested to advise the North Central Division of all cases in which county association treasurers are not complying with the instructions issued by the Chief Disbursing Officer.









## UNITED STATES DEPARTMENT OF AGRICULTURE

## AGRICULTURAL ADJUSTMENT ADMINISTRATION

## NORTH CENTRAL DIVISION

**PROCEDURE FOR THE ELECTION OF COMMITTEEMEN  
AND OPERATION OF COUNTY AGRICULTURAL CON-  
SERVATION ASSOCIATIONS FOR 1938**

[SUPPLEMENT NO. 2]

NCR-204, issued November 1, 1937, is hereby amended by adding at the end thereof the following new parts:

**PART IX. ALLOCATION OF FUNDS TO COUNTY ASSOCIA-  
TIONS AND LIST OF APPROVED ITEMS AND RATES**

As soon as the allotment of funds for county administrative expenses for the State for any fiscal period is received by the State committee, it will be divided among county associations by the State committee. Each association will be notified by the State committee of its allocation of funds for such period. Such allocation of funds will provide funds for administrative expenses for the Agricultural Conservation Program within the county and also for administrative expenses in connection with any of the following which may be carried on within the county:

1938 Range Program.

1938 Sugar Program under the Sugar Act of 1937.

1938 Marketing Quota Programs for Cotton, Dark Tobacco, Burley Tobacco, and any other Marketing Quota Programs which may be in effect in the county during 1938.

Crop Insurance Program for Wheat.

Cotton Price Adjustment Program.

Crop Loans on Corn, Wheat, and other Commodities.

Other Programs administered in the county by the county agricultural conservation association.

The amount authorized for each program will not be specified in the allocation of funds by the State committee.

It will be necessary for the County Associations Section to prepare a list of approved items and rates of expenditure for each county association, such list to be used in place of a county association budget when checking Forms ACP-9 and ACP-10.

**Rates of Payment for Personal Services.**—Rates of payment for personal services agreed upon at the organization meeting of the board of directors and approved by the farmer fieldman and State committee should be shown on the approved list of items and rates. All rates of payment for personal services shall be on a per day basis for the time actually devoted to work of the association. No provisions may

be made for a per hour, per week, per month, per year, or per unit rate of payment for personal services. No rates for personal services shall exceed the following:

Secretary, treasurer, secretary-treasurer, county committeemen, community committeemen, county performance supervisor, farm reporters, range inspectors, county insurance supervisor, crop insurance representatives.	} Rate not to exceed \$5 per day.
Assistants to farm reporters and assistants to range inspectors.	

Office assistants-----	} Rate paid to typists, stenographers, and clerical workers should in no case exceed rates paid in the State office for similar work. Due to lower prevailing wages in most counties, lower rates should in most cases be approved. Principal clerk, rate not to exceed \$4.50 per day, except that principal clerk may be paid \$5 per day if he has charge of the office for the county committee.

Payment for travel in 1938 can be made only to county committeemen, county performance supervisor, range inspectors, assistants to range inspectors, county insurance supervisor, crop insurance representatives, members of the board of directors for attending meetings of the board, and the chief of ground control parties working on aerial survey while actually engaged in field work as chief of a ground control party.	} Rate not to exceed 3 cents (3¢) per mile.

**Purchase of Non-expendable Equipment.**—The list of approved items and rates should include equipment the purchase of which has been approved by the State committee. The farmer fieldman will check with the county committee any items of equipment which they wish to purchase and the State committee will approve purchase of items actually required for the efficient operation of the association. Inventories of equipment, which should be brought up to date as of February 28, 1938, with copies filed in the county office and in the State office, will serve as a guide as to whether additional equipment is required. As most associations were well supplied with equipment at the end of the 1937 program, requests for additional purchases should be carefully scrutinized.

In all cases associations should obtain prices on comparable equipment from two or more firms in order to obtain the best prices available. Groups of counties may pool their orders for equipment for the purpose of realizing a saving in cost. As county associations are considered essentially associations of farmers, rather than Federal agencies, the North Central Division cannot provide equipment for associations at Government contract prices.

#### MISCELLANEOUS PURCHASES AND SERVICES

**Bond of Treasurer.**—The maximum rate that should be approved for treasurer's bonds is \$5 per \$1,000 of penalty amount.

**Employer's Liability Insurance.**—No item of expense for employer's liability insurance is allowable since officers, committeemen, and employees of county associations are entitled to compensation under the Federal Employees Compensation Act in case of injury or



death resulting from injuries sustained while actually engaged in association work.

**Fire Insurance.**—Reasonable claims for fire insurance on association equipment, supplies, and records are allowable.

**State Sales Taxes.**—Purchases of services or supplies for county agricultural conservation associations are exempt from State sales taxes since county agricultural conservation associations are considered Federal instrumentalities. Only State sales taxes included in the purchase price of services or supplies in such a manner that the amount of such tax is not indicated should be approved for payment.

## **PART X. SUBMITTING ASSOCIATION EXPENSE FORMS, ACP-8, ACP-9, ACP-10, ACP-11, AND ACP-12 FOR MARCH AND SUBSEQUENT MONTHS**

Forms ACP-8, ACP-9, ACP-10, ACP-11, and ACP-12 should be numbered, "C-1, March." Forms ACP-9 and ACP-10 for March should include all association expenses incurred on or after March 1, 1938. Claims for equipment for which invoices are dated March 1 or later will be considered as March expenses. Claims for telephone service, rental of equipment, or other services may be considered as March expenses if the final day of the period for which claim is rendered occurred during the month of March. Form ACP-8 for March should be prepared in the same manner as though the March voucher was not being paid from a new appropriation. It is not necessary to close out completely the account for the period ending February 28, 1938, as was done in 1937. Receipt Schedule Forms ACP-11, collections, and unexpended balances from the February 1938, or earlier vouchers may be stated on the March voucher.

A supplemental February voucher numbered, "B-12a," should be submitted by each association having supplemental claims for February or earlier months. Such supplemental claims should also include reclaims, if any, for the months up to and including February 1938. Every reasonable effort should be made to include all supplemental claims and reclaims on the supplemental account numbered, "B-12a." Only in very exceptional cases should an additional supplement, to be numbered, "B-12b," be approved.

It is not necessary to indicate on Forms ACP-8, ACP-9, ACP-10, and ACP-11 the division of expenses among the Agricultural Conservation Program and other programs in the county being administered by the county association. Each county association should attach to each voucher Form ACP-8 beginning with the voucher for March 1938, a copy of "Report of Distribution of Monthly Expenses among Various Programs Administered by the County Agricultural Conservation Association," showing the distribution among the several programs of expenses stated on such voucher. Such form should be worded as shown below. If any expenses for the Crop Insurance Program for Wheat are listed on such report, the amount shown for crop insurance must be equal to the sum of the Semimonthly Expense Reports of the County Insurance Supervisor for such month and the report should be approved by the State Insurance Supervisor before the voucher is approved for payment.

The report of distribution will be detached from voucher Form ACP-8 before it is transmitted to the Regional Disbursing Office and will be retained in the State office by the County Associations Section. If suspensions are made by the State committee and a voucher Form ACP-8 is not paid in the full amount claimed by the county association, the report of distribution of expenses should be returned to the county committee for revision.

----- 193--  
 Voucher No. -----  
 Month -----

**REPORT OF DISTRIBUTION OF MONTHLY EXPENSES AMONG VARIOUS  
 PROGRAMS ADMINISTERED BY THE COUNTY AGRICULTURAL CON-  
 SERVATION ASSOCIATION**

----- County ----- State	
1938 Agricultural Conservation and Domestic Allotment Program-----	\$-----
1938 Range Program-----	-----
1938 Sugar Program under the Sugar Act of 1937-----	-----
1938 Cotton Marketing Quota Program-----	-----
1938 Dark Tobacco Marketing Quota Program-----	-----
1938 Burley Tobacco Marketing Quota Program-----	-----
1938 ----- Marketing Quota Program-----	-----
Crop Insurance Program for Wheat-----	-----
Cotton Price Adjustment Program-----	-----
1938 Crop Loans on Corn-----	-----
1938 Crop Loans on Wheat-----	-----
1938 Crop Loans on -----	-----
-----	-----
-----	-----
Total -----	-----

We certify that the amount stated after each program listed above represents our best estimate of the portion of the amount claimed on the attached voucher Form ACP-8 for the month of -----, 193--, in the amount of \$-----, which was actually incurred in connection with such program.

-----  
*President.*

-----  
*Secretary.*





## UNITED STATES DEPARTMENT OF AGRICULTURE

## AGRICULTURAL ADJUSTMENT ADMINISTRATION

## NORTH CENTRAL DIVISION

**PROCEDURE FOR THE ELECTION OF COMMITTEEMEN  
AND OPERATION OF COUNTY AGRICULTURAL CON-  
SERVATION ASSOCIATIONS FOR 1938****(SUPPLEMENT NO. 3)****PART VIII. Distribution and Receipts for Treasury Checks to  
Applicants**

Part VIII of NCR-204 is hereby amended to read as follows:

Checks issued by the Treasury Department of the United States to applicants under the 1937 Agricultural Conservation Program will be mailed by the various regional disbursing offices, Division of Disbursement, Treasury Department, directly to the treasurer of the county association for delivery to the payees. Receipt No. 1 on Form 1721 covering such checks must be executed and returned within 5 days from the date such checks are mailed to the treasurer of the county association, and receipt No. 2 on Form 1721 covering such checks must be executed and returned within 21 days plus time for transit. Checks must be delivered *only* to the payee in person, or mailed to him at his regular mail address in accordance with instructions issued by the Division of Disbursement, Treasury Department. These instructions will be in the form of letters of transmittal and ACP letters signed by the chief disbursing officer. It is imperative that the treasurer of the association study such instructions carefully and strictly adhere to the provisions thereof.

Checks should be delivered personally to the payee wherever practicable and receipt therefor obtained by having the payees sign on the continuation sheet (Form ACP-41C) on the line in the space to the right of the payee's typed name. Signatures of payees by "X" mark should be witnessed by at least one person. The continuation sheet should be retained in the county association office.

In those cases where it is not practicable to deliver checks to the payee personally, such checks may be mailed to the regular mail address of the payee. In all such cases Form ACP-57, Receipt for Treasury Check, shall be prepared and mailed in Treasury Department window envelopes with the check in order that a receipt for such check may be obtained. The name and address of the payee shall be typed in the space provided therefor under the words "receipt for treasury check" on Form ACP-57 and a carbon copy of the data typed on Form ACP-57 shall be made.

The administrative number on the continuation sheet, the check number, and the amount of the check shall be entered on Form ACP-57 in the space provided therefor in the upper right-hand corner. Under the line showing the amount, the date of mailing shall be entered. On the reverse side of Form ACP-57, the treasurer's name and the mailing address of the county agricultural conservation asso-

ciation shall be typed or stamped. The carbon copy of the data entered on the Form ACP-57 shall be initialed by the treasurer and attached to the applicable continuation sheet, Form ACP-41C. Form ACP-57 shall then be placed in front of the check and enclosed in a Treasury Department window envelope, with the name and address showing through. Upon receipt of Form ACP-57 from the payee, such form shall be attached to the applicable continuation sheet, Form ACP-41C.

It is advisable that the treasurer of the county association maintain an adequate supply of Treasury Department window envelopes at all times. A supply thereof may be obtained by writing directly to the assistant disbursing officer of the regional disbursing office. The names and addresses of the assistant disbursing officers located in the North Central Region and the States they serve are as follows:

Name	Address	States served
W. W. WELDON--	First Floor, U. S. Court House, Chicago, Illinois.	Iowa, Wisconsin, Illinois, Indiana, Michigan.
L. W. LOOKER---	4225 New P. O. Building, Cleve- land, Ohio.	Ohio.
LEA TESTIN-----	322 New P. O. Building, Minne- apolis, Minnesota.	Minnesota, South Dakota.
E. L. HLINAK----	700 New Federal Building, St. Louis, Missouri.	Missouri.
J. W. WALKER---	320 East 9th Street, Kansas City, Missouri.	Nebraska.

The treasurer of the association shall not deliver a check issued payable to a person whose name is on the Register of Indebtedness, C-1110, or who is known to be indebted to the United States Government by reason of an overpayment under any program of the Agricultural Adjustment Administration. Such checks shall be returned to the regional disbursing office accompanied by a letter of explanation as to why such check is returned. A copy of such letter shall be mailed to the State committee. Checks for payees who are known to be deceased or incompetent shall be returned to the regional disbursing office accompanied by a letter of explanation as to why such check is returned. A copy of such statement shall be mailed to the State committee.

Treasurers of county associations are responsible for delivery to the persons entitled thereto of all checks turned over to them for that purpose. In cases where the United States sustains a loss because of the delivery of a check by hand or by reason of wrong mailing address to a person other than the rightful payee, and such other person secures payment thereon which cannot be reclaimed, the treasurer or the sureties on his bond will be required to make good the loss to the United States. Typing the address of the payee on the face of the check is not permissible. No data should be typed or written on the face of a check after it has been issued by the Division of Disbursement, Treasury Department.



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NORTH CENTRAL DIVISION

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN  
AND OPERATION OF COUNTY AGRICULTURAL CON-  
SERVATION ASSOCIATIONS FOR 1938

[Supplement No. 4]

Part VIII of NCR-204 as amended by Supplement No. 3 issued May 2, 1938, is hereby further amended by the addition of the following:

**Distribution of checks for old commodity program payments by treasurers of county agricultural conservation associations.—**

All checks payable to signers of contracts under the various commodity control programs administered by the Agricultural Adjustment Administration will be mailed to treasurers of county agricultural conservation associations, rather than to county agents or other persons designated in the county to complete the commodity programs. The checks will be mailed from the office of G. F. Allen, Chief Disbursing Officer, Washington, D. C., and will be handled in the same manner as checks under the Agricultural Conservation Programs except that receipts will be returned to G. F. Allen, Chief Disbursing Officer, Washington, D. C., rather than to the Regional Disbursing Office.

With each check there will be mailed a continuation sheet Form ES-7, which will indicate the commodity with respect to which the check was issued. Such continuation sheet will be used as a receipt in the same manner as continuation sheets mailed with checks issued under the Agricultural Conservation Program. Receipt No. 1 on Form 1721 covering checks must be executed and returned to G. F. Allen, Chief Disbursing Officer, Treasury Department, Washington, D. C., within 5 days after the date on which checks are mailed to the treasurer of the county association and Receipt No. 2 on Form 1721 covering such checks must be executed and returned within 21 days plus time for transit. Checks must be delivered only to the payee in person or mailed to him at his regular mail address.

Checks should be delivered personally to the payee wherever practicable and receipts therefor obtained by having the payee sign on the continuation sheet Form ES-7 on the line in the space to the right of the payee's typed name. Signatures of payees by "X" mark should be witnessed by at least one person. Continuation sheets should be retained in the county association office. In those cases where it is not found practicable to deliver checks to the payees personally, such checks may be mailed to the regular mail address of the payee. In all such cases an individual receipt must be obtained from the payee. Receipt Forms No. 12-B or ACP-57 are acceptable for this purpose. Individual receipts should be prepared as outlined in NCR-204, Supplement No. 3, and mailed in Treasury Department window envelopes with the check in order that a receipt for each check

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may be obtained. Upon receipt of signed individual receipts in the county office, such forms shall be attached to the applicable continuation sheet Form ES-7.

The treasurer of the association shall not deliver a check issued payable to a person whose name is on the Register of Indebtedness, C-1110, or who is known to be indebted to the United States Government by reason of an overpayment under any program of the Agricultural Adjustment Administration. Such check issued in connection with the rental-benefit programs, shall be returned to G. F. Allen, Chief Disbursing Officer, Division of Disbursement, Treasury Department, Washington, D. C., accompanied by a letter of explanation as to why such check is returned. A copy of such letter shall be mailed to the Acting Comptroller, Agricultural Adjustment Administration, Washington, D. C. Checks for payees who are known to be deceased or incompetent shall be returned to the Chief Disbursing Officer accompanied by a letter of explanation as to why such check is returned. A copy of such statement shall be mailed to the Acting Comptroller, Agricultural Adjustment Administration, Washington, D. C.

Checks issued as cotton option or cotton pool payments will be mailed by the Chief Disbursing Officer, Washington, D. C., to the addresses of the payees as shown on the vouchers and will not be handled by county association treasurers.

NCR-204, issued November 1, 1937, as amended, is hereby further amended by adding at the end thereof the following new part:

## PART XI. INSTRUCTIONS FOR CLAIMING, DISBURSING, AND ACCOUNTING FOR COUNTY ADMINISTRATIVE EXPENSES

### I. FORMS TO BE USED AND DEFINITIONS OF TERMS

A. Under the procedure to be followed in connection with the preparation of administrative expense statements, the following official forms shall be used :

1. ACP-8, Revised—Public voucher for payments to agricultural conservation associations or committees of producers. This form will be referred to as either ACP-8 or the "Voucher."
2. ACP-8a, Revised—Public voucher for payments to agricultural conservation associations or committees of producers (memorandum copy).
3. ACP-9, Revised—Statement of administrative expenses.
4. ACP-10, Revised—Statement of administrative expenses (continuation sheet).
5. ACP-11, Revised—Receipt schedule.
6. ACP-12, Revised—Individual receipt.
7. ACP-15—Bond of treasurer of county agricultural conservation association.
8. ACP-21—Monthly certificate of expenses for personal services and travel.
9. ACP-37—Schedule of exceptions.

The word "Revised" is hereinafter omitted wherever the numbers of the above-mentioned forms appear.



**B. Definitions.**—As used herein, the following terms shall have the following meanings.

1. **Reclaim.**—A reclaim means a claim covering part or all of an item of expense which was previously submitted and disallowed in whole or in part.

2. **Supplemental claim.**—A supplemental claim means a claim for personal services or travel incurred during a previous month, but which for some reason was omitted from the expense statement for the month during which such expense was incurred. No claim covering miscellaneous expenses shall be regarded as a supplemental claim.

## II. GENERAL PROCEDURE FOR CLAIMING AND PAYING ASSOCIATION EXPENSES

A. On the last day of each month or not later than the fifth of the following month, each person who has performed personal services or has traveled for the association shall file with the association secretary a signed copy of ACP-21. Use ACP-21 together with invoices and receipts for miscellaneous items as a basis for preparation of ACP-9 and ACP-10. After all expenses have been listed on ACP-9 and ACP-10, prepare ACP-8. When completed and properly certified, ACP-8, ACP-9, and ACP-10, together with supporting documents, shall be forwarded to the State office. Payment will be made on the basis of actual expenses as itemized and approved on ACP-9 and ACP-10. Upon receipt of the forms in the State office, they will be examined and if found satisfactory will be certified for payment and forwarded to the regional disbursing office. If any errors are found in the forms, a letter of exception (ACP-37) will be prepared. A copy of ACP-8, ACP-9, and ACP-10 as approved by the State committee, together with ACP-37, if such a form was required, will be forwarded to the county office. Use the copies of ACP-9 and ACP-10 which were returned by the State office as a basis for the preparation of ACP-11. If any items thereon were corrected in red ink, the corrected items shall be shown on ACP-11. A United States treasury check will be mailed from the regional disbursing office directly to the bonded treasurer, who will disburse the funds to the persons and in the amounts shown on the approved copies of ACP-9 and ACP-10, and who will obtain receipts therefor by having the payees sign ACP-11 or ACP-12. Signed receipts will be transmitted to the State office with voucher form, ACP-8, for the succeeding month.

## III. PREPARATION AND TRANSMITTAL OF FORMS

**A. Form ACP-15.**—Bond of treasurer of county agricultural conservation association.

1. The treasurer of each association is required to furnish a bond in accordance with the provisions of NCR-204, Supplement No. 1, issued January 6, 1938. No voucher for association expenses will be approved for payment until the State office has received notice from the Director of the North Central Division that the treasurer's bond has been approved.

**B. Form ACP-21.**—Monthly certificate of expenses for personal services and travel.

1. **Purpose.**—This form shall be used by persons employed by the association in making claim for pay in connection with services performed for the association and expenses for travel incurred in the performance of such services. Such form shall be used as the basis for all items appearing on ACP-9 and ACP-10 with the exception of miscellaneous items.

2. Each person who has performed services for the county association during the month must prepare, sign, and file Form ACP-21 with the secretary of the association on the last day of the month or prior to the fifth day of the following month. This form must show the days and fractional days on which the person worked, the rate per day, and the number of miles traveled each day if payment is made for travel. The nature of the work performed, together with the approximate number of units completed must be shown in the column headed "Nature of work performed"; for example, "measurement on two farms, 640 acres." It will not be necessary to forward ACP-21 to the State office except when a special request is made for such form. If corrections or erasures are made on this form, they must be made by the person who signed the form, and his initials must be entered opposite such corrections.

**C. Forms ACP-9 and ACP-10.**—Statement of administrative expense.

1. **Purpose.**—These forms shall be used to itemize all expenses incurred during a month in connection with the administration of the agricultural conservation program in the county or counties covered by the association. An item for expense will not be allowed unless a claim for such expense is listed on ACP-9 or ACP-10. ACP-10 is to be used when there is not a sufficient amount of space on ACP-9 to show the names of all persons making claim for compensation and travel. In such cases, as many sheets of ACP-10 shall be used as are necessary to list all claims for compensation and services. ACP-9 will always be the top sheet.

2. **Preparation of form.**

(a) **Number of copies.**—Prepare ACP-9 and ACP-10 in quadruplicate (original and three copies of each form). Retain one copy and forward the original and two copies to the State office.

(b) **Entries in column (1).**—Enter in column (1) the names of employees of the association who have filed ACP-21 with the secretary of the association. The names of claimants (employees) shall be separated by titles; that is, all county committeemen shall be listed together in alphabetical order, all community committeemen shall be listed in alphabetical order, all farm reporters shall be listed together in alphabetical order, and all other employees shall be listed by title in alphabetical order. Do not enter the name of any officer, committeeman, or employee of the association who has not filed ACP-21 prior to the fifth day of the month. If any such officer or employee does not file

ACP-21 prior to the fifth day of the month, his claim for payment shall be entered on the next month's statement of expenses, provided ACP-21 has been filed by the time such statement is prepared.

(c) **Entries in column (2).**—Enter in column (2) the title of the employee whose name appears on the same line in column (1). The title to be entered in column (2) must correspond exactly with the title indicated on the list of approved items and rates of expenditure.

(d) **Entries in column (3).**—Enter in column (3) opposite the name of each employee the dates upon which services were performed. If a person worked on several consecutive days, inclusive dates may be shown. For example, if John Doe worked on March 1, 2, 3, 4, 5, and 6, the dates may be shown as "1-6." If claim is made for a fraction of a day, the fractional part of a day shall be shown in parenthesis after the date on which the services were performed. For example, if claim is made for  $\frac{1}{4}$  day on March 10, claim for such fractional day shall be expressed as follows: "10 ( $\frac{1}{4}$ )." Claims for fractional days shall be expressed as half-days or quarter-days. No fractional days less than one-quarter will be allowed. If a claim is submitted for work performed on a holiday or Sunday the Secretary or the President of the association shall indicate on ACP-9 or ACP-10 or on an attached memorandum, "work was necessary and was actually performed on Sundays and holidays as indicated."

(e) **Entries in column (4).**—Enter in column (4) opposite the name of each employee the total number of days for which such employee is claiming compensation. The entry in column (4) must equal the sum of the individual entries shown in column (3).

(f) **Entries in column (5).**—Enter in column (5) opposite the name of each employee the rate of compensation per day for such employee. The rate per day must not exceed the amount shown in the list of approved items and rates of expenditure.

(g) **Entries in column (6).**—Enter in column (6) the result obtained by multiplying the entry in column (4) by the entry in column (5).

(h) **Entries in column (7).**—Enter in the heading of column (7) immediately below the words "auto miles" the rate per mile which is allowed for travel. Under no circumstances must this rate exceed the amount set forth in the association budget (ACP-19). Enter opposite the name of each employee in column (1) the number of miles traveled during the month for which payment is to be made. No entry shall be made in column (7) unless the employee has been authorized to incur expenses for travel.

(i) **Entries in column (8).**—Enter in column (8) the result obtained by multiplying the entry in column (7) by the rate per mile shown in the heading for column (7).

(j) **Entries in column (9).**—Enter in column (9) the sum of the entries in columns (6) and (8).

(k) When all entries have been made on ACP-10, add the amounts shown on each sheet of ACP-10 and carry the total for



all sheets to the top of ACP-9 opposite the words "Brought Forward."

(l) **Miscellaneous.**—Enter on ACP-9 under that part of the form entitled "Miscellaneous" all expenses other than compensation for services and for travel.

1. **Miscellaneous claims.**—Claims for commercial services, supplies, and equipment shall be entered in the name of the person or firm who will receive payment from the treasurer of the association. Such claims shall show the nature of the services, kind of material, and quantity, the price per unit, and the total cost. Claims for equipment must show whether the claim is for purchase or for rental of the equipment. In all cases where equipment has been rented, there must be shown the inclusive dates for which the rental is claimed.
2. **Receipts in support of miscellaneous claims.**—Original receipts are required in support of all expenses in excess of \$1.00, which have been paid by personal funds by the treasurer, authorized officer, employee, or member of the association. Such receipts must be attached to the original of ACP-9 and must be signed by the person or firm to whom payment was made and must show the date the purchase was made, the number of units purchased, the cost per unit, the total cost, and the name of the person who paid the claim.
3. **Bills and invoices in support of miscellaneous.**—Commercial bills or invoices are required in support of all claims in excess of \$1.00 for purchase of supplies or equipment or for commercial services. Such bills or invoices must be itemized as to the number of units purchased, the cost per unit, and the total cost. In cases where bills or invoices are not itemized, the articles purchased or services rendered must be itemized on ACP-9. Bills or invoices should be presented for payment upon printed bill heads of the person or firm furnishing the equipment, supplies, or services and must be dated. In cases where a bill or invoice is furnished which is not on a printed bill head, such bill or service must bear the signatures and title of an authorized representative of the person or firm from whom the purchase was made. Claims in payment for notices and other statements in newspapers must be supported by a copy of such notices.

**EXCEPTION.**—Miscellaneous claims for bank charges for the month covered by ACP-9 may be entered on Form ACP-9 in advance of payment of such claims without being supported by an invoice or debit slip. No day of the month need be entered in Column 1, the name of the month being sufficient. There should be entered on Form ACP-9 immediately below the item for bank services the words: "Debit slip will be attached to ACP-11."

#### 4. **Special items.**

- (a) **Bank charges** for checking accounts and interest on loans should appear in the name of the bank. In such cases a bank debit slip must be attached, or there must

be entered on ACP-9 the words, "Debit slip will be attached to ACP-11."

(b) **Postage.**—All claims for expenditures for postage must have been entered in the name of

- (a-1) The person who made the purchase from the Post Office. (Such claim must be supported by a receipt from the postmaster or other representative of the post office), or
- (a-2) The organization from which the postage was purchased, if the bill for stamps has not been paid. (Such claims must be supported by an itemized invoice), or
- (a-3) The officer or employee of the association in cases where such person personally paid for postage bought from some organization other than the post office. (Such claims must be supported by an itemized receipt signed by a representative of such organization.)

(c) **Telephone and telegraph.**

- (a-1) Claims for telephone service and toll calls charged to the telephone of the association must be entered in the name of the telephone company and itemized invoices must be attached.
- (a-2) Where claims for telephone services or toll charges were not charged to the telephone of the association, such claims must be entered in the name of the organization or person billed by the telephone company and must be supported by an itemized list of charges from the telephone company, setting forth service charges and toll calls to be paid by the association. Where the telephone company does not furnish a duplicate copy of the original invoice, a true copy in duplicate must have been prepared and certified by an official of the organization which was billed by the telephone company, and by an official of the association. One copy must be attached to ACP-9.
- (a-3) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1.00 and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, whom called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.
- (a-4) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending and must pertain to the business of the association. If the cost of a

telegram exceeds \$1.00, in addition to a copy of the telegram, there must be submitted the copy of the receipt. A copy of the telegram bearing a receipt thereon is acceptable.

(d) **Rental of equipment.**—Where equipment, or office, or storage space is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed. The first day of the inclusive dates must not be subsequent to the last day of the month covered by the current voucher; in other words, no expenses will be allowed for rental claimed in advance.

(e) **Coupon books.**—No claim shall be submitted for coupon books.

(5) Where *supplies or equipment* have been purchased, or equipment rented from an officer or employee of the association, the claim must be supported by a certification of the president or secretary of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer.

(m) **Prepare ACP-9 and ACP-10** covering supplemental claims and reclaims as follows:

1. If an item of expense was previously submitted on ACP-9 or ACP-10 and was disallowed in whole or in part, it may be reclaimed on a subsequent ACP-9 or ACP-10, unless the State office has indicated on ACP-37 that such item is not reclaimable. An adequate explanation must accompany the reclaim to show when it was first claimed, and the reason why the reclaim was made. A copy of the related ACP-37 must accompany the reclaim. For example, if John A. Doe worked seven days in May at \$4.00 per day and if the entry in column (3) of ACP-10 for May showed the seven days upon which Mr. Doe performed service, but the entry in column (4) of ACP-10 showed only 5 days and the payment received was \$20.00, a reclaim may be made as follows:

- (a) Enter in column (1), "John A. Doe."
- (b) Enter in column (2), "county committeeman."
- (c) Enter in column (3), an explanation in the following style: "Seven days claimed on May ACP-10 but pay was received for only five days."
- (d) Enter in column (4), the figure "2."
- (e) Enter in column (5), \$4.00.
- (f) Enter in column (6), \$8.00.
- (g) Enter in column (9), \$8.00.

The ACP-10 upon which such reclaim is shown shall bear the "Statement No." of the current voucher with which it is submitted followed by the word "Reclaim," and in the



place provided after the words "For month of," there shall be entered the name of the month during which the expense was incurred. In the example case, the entry would be "May." The total for the current month shown in column (9) of the top sheet of ACP-9 shall include the total of all reclaims and supplemental claims.

2. If an item of expense was not previously claimed on ACP-9 or ACP-10, such expense shall be treated as a supplemental claim. For example, if John A. Doe worked 7 days in May, but the ACP-10 for May showed only 5 days in columns (3) and (4) and payment was received for only 5 days or if an item of expense was inadvertently omitted, such claims shall be submitted on supplemental Forms ACP-9 and ACP-10. In each case care must be exercised that the days or items included in the supplement have not previously been claimed on ACP-9 or ACP-10. A complete explanation shall be inserted on the ACP-9 or ACP-10 indicating the nature of the supplemental claim. Sheets of ACP-9 and ACP-10 on which supplemental claims are listed shall be numbered and prepared in the same manner as that indicated in the preceding paragraph except that the "Statement No." shall be followed by the word "Supplemental" instead of the word "Reclaim."

(n) Add all entries in column (9) and insert the total at the bottom of the sheet opposite the word "total."

(o) Review all entries and computations on ACP-9 and ACP-10 to insure accuracy. Fill in the heading of ACP-9 and ACP-10 as follows:

1. Entry opposite the words "Statement No." "B-1" for the month of March, "B-2" for the month of April, "B-3" for the month of May, etc. If a reclaim for expenses incurred during March is attached to the May statement of expense and if a supplemental claim is made in May for expenses incurred during April, separate sheets of ACP-9 or ACP-10 shall be prepared for such reclaim or supplemental expenses. These separate sheets shall be numbered "B-3 Reclaim" and "B-3 Supp.," respectively.
2. Enter a sheet number on each sheet of ACP-9 and ACP-10 opposite the words "Sheet No." The bottom sheet of ACP-10 shall be numbered 1 and the sheets shall be numbered consecutively towards the top. ACP-9 shall be placed on top of all sheets of ACP-10 and shall have the highest sheet number. For example, if there are four sheets of ACP-10 and one sheet of ACP-9, the sheets of ACP-10 shall be numbered 1, 2, 3, 4, respectively, and the sheet of ACP-9 shall be numbered 5. If there are sheets of ACP-9 or ACP-10 covering supplemental claims or reclaims such sheets shall be placed immediately below

- ACP-9 and shall be numbered the same as if they were part of the current expense statement.
3. Enter opposite the words "Total Sheets" the total number of sheets of ACP-9 and ACP-10. Sheets of ACP-9 or ACP-10 covering reclaims or supplemental claims shall be counted as part of the current voucher.
  4. Enter opposite the words "Code No." the State and county code.
  5. Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the county agricultural conservation association.
  6. Enter over the word "County" the name of the county in which the association is located.
  7. Enter over the word "State" the name of the State in which the association is located.
  8. Enter opposite the words "For month of" the name of the month for which expenses are claimed. If ACP-9 or ACP-10 covers a reclaim or a supplemental claim, the month during which the expense was incurred shall be entered. For example, if John Doe worked 10 days during March but only received compensation for 8 days on the March expense statement, a supplemental claim for two days should accompany the April expense statement and the entry opposite the words "For month of" would be "March." In all cases where a reclaim or a supplemental claim is submitted with the expense statement for the current month, there shall be entered on the top sheet of ACP-9 in the space provided after the words "For month of," the names of all months for which expenses are claimed; for example, "May and April Supplemental."
  9. Enter after the word "Date" the date on which the form is prepared.

(p) After all entries on ACP-9 and ACP-10 have been verified, the secretary or acting secretary, and president, or vice president of the association shall sign at the bottom of ACP-9 (all copies) in the spaces provided for their signatures. If there has been a change in the office of president, vice president, or secretary of the association since the submission of ACP-9 and ACP-10 for the previous period, the State office shall be notified of such change in order that there may be no question concerning the certification of ACP-9. Such notification shall be in the form of a statement signed by two members of the county committee. If ACP-9 is signed by the acting secretary there must be attached a statement by at least two members of the county committee indicating that such person is authorized to sign as acting secretary.

**D. ACP-11 and ACP-12.**—Receipt schedule and individual receipt.

1. **Purpose.**—ACP-11 and ACP-12 shall be used to obtain a receipt from all payees who receive payment for services, travel, supplies, or equipment from the association.

## 2. Preparation of ACP-11 and ACP-12.

(a) **Number of copies.**—Prepare both ACP-11 and ACP-12 in quintuplicate (original and four copies). Retain one copy and forward the original and three copies to the State office, including one copy certified by the association treasurer. Prepare separate sheets of ACP-11 for cases covering supplemental claims and reclaims.

### (b) Fill in the top part of ACP-11 as follows:

1. Enter after the words "Receipt No." the statement number appearing on ACP-9 and ACP-10 which lists the items for which receipts are to be obtained.
2. Enter after the words "Code No.," the State and county code.
3. After the names of the payees have been typed on ACP-11, number the sheets thereof consecutively beginning with number 1. Enter the number of each sheet after the words "Sheet No."
4. Enter after the words "Total sheets," the number of sheets of ACP-11, prepared for the month.
5. Enter above the words "Agricultural Conservation Association or Committee of Producers," the name of the county association.
6. Enter over the word "County" the name of the county in which the association is located.
7. Enter over the word "State," the name of the State in which the association is located.
8. Enter after the word "Date," the date on which ACP-11 is prepared.
9. Enter in the blank space after the words "from" and "to" respectively, the first and last day of the period covered by ACP-11. Such period shall be the same as that covered by ACP-9 and ACP-10, upon which the items were claimed.

### (c) Fill in the blank spaces of ACP-12 as follows:

1. After the words "received of" enter the name of the treasurer of the association.
2. After the words "treasurer of the" enter the name of the association.
3. Enter over the word "County" the name of the county in which the association is located.
4. Enter over the word "State" the name of the State in which the association is located.
5. Enter after the words "the sum of" the amount of the claim due the payee as shown on the approved ACP-9 or ACP-10. For example, "eight and 23/100."
6. Enter after the words "during the month of" the name of the month shown on ACP-9 and ACP-10, upon which the claim was listed.
7. Enter over the word "amount" the amount of payment due the payee.
8. Enter under the word "date" the date ACP-12 was prepared.



9. The payee will sign in the blank space over the words "Payment received by," and if he is acting in a representative capacity he will enter his title over the words "Title or identification."

(d) **Names and amounts.**—Starting with sheet number 1 of ACP-10, enter on ACP-11 in the same order as the names appear on ACP-10, the name of each person for whom a claim has been made for administrative expenses, and enter in the second column of ACP-11 the approved amount of expenses for such person as shown on copies of ACP-9 or ACP-10 returned by the State Office. Continue through all sheets of ACP-10 and ACP-9 until all names and amounts have been listed on ACP-11. Where an asterisk (\*) appears opposite an amount in column 9 of ACP-9 or ACP-10, enter on ACP-11 the amount shown on ACP-9 or ACP-10, as submitted. However, if an entry has been corrected in red ink, use the corrected entry.

(e) **Disbursement of funds.**—When a United States Treasury check is received by the treasurer of the association, he should immediately deposit the check in the bank and draw individual checks to the payees listed on the receipt schedule (ACP-11). If there are a large number of checks to be written, an arrangement shall be worked out by the treasurer and secretary whereby all checks will be written and ready for the treasurer's signature prior to the receipt of the treasury check. When the treasury check has been deposited, checks due all payees (except payees who died or are absent from the county), shall be distributed immediately and all receipts secured therefor.

(f) **Signatures.**

1. Checks delivered in person. When a check is delivered to a payee, obtain his signature in the right-hand column of the original and first and second copies of ACP-11. Care shall be exercised to make certain that the payee signs ACP-11 in the same style as his name appears in the first column of ACP-11 and in the same style as his name appears on ACP-9 or ACP-10. For example, if the name on ACP-10 is "Agnes Doe" sign ACP-11 "Agnes Doe" and not "A. Doe," "Mrs. James Doe," or "A. D. Doe."

2. **Checks sent through the mail.**

- (a) In all cases where a check is mailed to a payee, the original and one copy of ACP-12 should accompany the check. The payee should be requested to sign both copies of ACP-12 and to return them to the treasurer as soon as possible.
- (b) If the copies of ACP-12 are properly signed and returned, a notation shall be entered on ACP-11 in the following form: "See ACP-12 attached."
- (c) If the payee does not return an ACP-12 properly signed, the canceled check may be used in lieu thereof. In such cases the canceled check shall be securely fastened to the original ACP-11, and a notation shall be inserted in the right-hand column of ACP-11 in

the following form: "Canceled Check No. — attached." In such cases a typewritten copy of the canceled check should be retained in the county files. Such duplicate check shall *not* be signed, but the name of the treasurer shall be typed in the space provided for his signature.

### 3. Check delivered to a representative of payee.

- (a) In many cases a person other than the payee is authorized to receive payments on behalf of a payee and to sign receipts therefor. In such cases there must be evidence authorizing the representative of the payee to receive such checks. In the case of an agent there must be a power of attorney, authorizing the agent to receive the check. The agent shall sign ACP-11 as follows: "Thomas A. Brown

"By: Peter Johnson".

The following is a sample copy of a power of attorney which may be used to authorize a person to receive a check on behalf of the payee:

-----  
POWER OF ATTORNEY  
-----, 193-----  
(Date)

I hereby authorize ----- to receive a check  
(Mr. John Doe)  
for \$-----, drawn payable to me by the treasurer  
(Amount)  
of the ----- County Agricultural Conserva-  
(Brown)  
tion Association for services performed during -----  
(Month)  
and to sign a receipt therefor in my behalf.

Signed -----  
(John Ree)

- (b) If the payee died or has been declared incompetent and someone has been authorized to receive payments in his behalf, a certified copy of the court order shall be attached to the original ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court shall sign the ACP-11 in the following style:

"Alice Doe Estate,  
By: John Doe, Executor".

- (c) *Corporations or firms.*—No authorization is necessary in cases where a check is delivered to an officer or employee of a corporation or firm. In such cases the recipient of the check shall sign the ACP-11 in the name of the corporation or firm followed by his own name and title. For example:

"John Jones Publishing Company,  
By: James Smith, Treasurer.

(d) In all cases where a power of attorney or court order is necessary, it is suggested that an additional copy of the power of attorney or court order be obtained and that such copy be retained in the county office. The original of such forms shall be forwarded with the original ACP-11.

4. **Signatures by mark.**—All signatures by mark "X" on ACP-11 or ACP-12 must be witnessed by two persons.
  5. **Check cannot be delivered.**—In some cases it may be impossible to disburse funds in connection with claims appearing on ACP-9 and ACP-10. For example, if the payee has left the county and has not given anyone a power of attorney to receive his check and give a receipt therefor, or if the payee died or was declared incompetent and no representative has been appointed to administer his estate, or some other event has happened which makes it impossible to deliver the check to the payee, an explanation shall be given either on ACP-11 or on a memorandum attached to ACP-11, indicating the reason why the check cannot be delivered to the payee. Delete the name of such payee and the amount appearing opposite his name on ACP-11 by drawing a line through such entries in such a manner that the name and amount are legible.
  6. **Receipts for previous months.**—If it was impossible to deliver a check to a payee during a previous month and if such check was delivered during the current month and a receipt obtained therefor, the name of such payee shall not be entered on ACP-11 for the current month. In such cases an ACP-11 shall be prepared and marked "B-1-Supp.," or "B-2-Supp.," etc., as the case may be. The entry in the space following the words "the period from" shall be the name of the month shown on ACP-9 or ACP-10 upon which the claim was approved for payment.
- (g) **Totals.**
1. Where signatures have been obtained for all payees listed on ACP-9 and ACP-10 for a single month the total shall be obtained for all amounts appearing in the second column of ACP-11, such total to be entered on the last line of the last sheet of ACP-11. The ACP-11 shall be attached to the voucher (ACP-8) and the Expense Statements (ACP-9 and ACP-10) for the current month when such forms are forwarded to the State office.
  2. In cases where signatures have been obtained for most of the payees listed on ACP-11 and where it *is possible* to obtain the signatures of the remaining payees within sixty days after approval of ACP-9 and ACP-10, the ACP-11 shall not be forwarded to the State office until all such signatures have been obtained.
  3. In cases where all signatures have been obtained, except those which *cannot be* obtained within a sixty day period, a total shall be obtained for all amounts shown on ACP-11 for which receipts have been obtained. The remaining



entries on ACP-11 will be deleted and a memorandum of explanation covering such deleted items, indicating the reason why receipts could not be obtained from the payees shall accompany ACP-11 to the State office.

4. When signatures of payees have been obtained on supplemental forms ACP-11, a separate total shall be obtained for each supplemental ACP-11. For example, if during the month of June, signatures were obtained for obligations incurred in March, April, and May, a separate supplemental ACP-11 shall be prepared for each month. Such supplemental Forms ACP-11 shall be forwarded to the State office with the current voucher.

(h) **Verifications.**—When all signatures have been obtained on ACP-11 every entry shall be very carefully examined to ascertain that it meets with the requirements hereinbefore set forth. It is suggested that every precaution be taken to avoid suspensions in the State office since such suspensions require many changes both in the voucher (ACP-8) and in the Receipt Schedule (ACP-11).

(i) **The certification.**—The signature of the treasurer shall be entered on the original and first and second copies of ACP-11 in the space provided therefor. The treasurer's name shall be typed on the remaining copies. It is very important that this signature be identical with the name of the treasurer as it appears on the treasurer's bond. If more than one sheet of ACP-11 is required the treasurer shall sign the original and first copy of each sheet.

**E. ACP-8 and ACP-8a.**—Public voucher for payments to agricultural conservation associations or committees of producers.

1. **Purpose.**—(a) This form is the voucher form used to certify payments for administrative expenses. Payments are certified in favor of the treasurer of an association for distribution to the persons who are entitled to receive such payments.

2. **Preparation of form.**

(a) **Number of copies.**—Prepare ACP-8 in quintuplicate (original on ACP-8 and four copies on ACP-8a). Retain one copy of ACP-8a in the county office and forward the original (ACP-8) and three copies (ACP-8a) to the State Office.

(b) Fill in the top part of ACP-8 as follows:

(1) Make no entry after the letters "D. O. Vou. No."

(2) Enter after the word "No.," in the upper right-hand corner of the form, the statement number appearing on ACP-9 and ACP-10, such number to be followed by the name of the month. Enter immediately below such number the State and county code. For example, "(B-2, April)," "(B-3, May)," etc.  
(33-062 ) (33-062 )

(3) Enter opposite the letters "U. S." and over the words "Department, Bureau or Establishment," the words "Agriculture, AAA, North Central Division."

(4) Make no entry after the word "Appropriation."

- (5) Enter after the words "The United States Dr. to," the name of the treasurer of the association, followed by the abbreviation "Treas.," the name of the county or counties included in the association, and the abbreviation "Co. A. C. A." For example, "John A. Doe, Treas., Adams Co. A. C. A." The name of the treasurer must agree exactly with his name as it appears on the treasurer's bond.
- (6) Enter opposite the word "Address," the address of the association. The address shall include the post office box number or the number of the building or any other designation which will assist in locating the association office.
- (c) Change the language of line 6 to read as follows: "Amount of expenses for period (as per ACP-9 attached)."
- (d) For the purpose of explaining the procedure for making the entries on lines 1, through 7, of ACP-8, the following example will be used.

Date submitted----- Month covered-----	4-5-37 March	5-3-37 April	6-4-37 May	7-4-37 June	8-3-37 July	9-2-37 August
1. Balance to be accounted for:						
(a) Unexpended balance, previous voucher-----	\$0	\$0	\$20. 00	\$73. 00	\$18. 00	\$400. 00
(b) Checks received-----	0	<sup>1</sup> 500. 00	<sup>1</sup> 600. 00	0	<sup>1</sup> 392. 00	<sup>1</sup> 600. 00
(c) Collections-----	0	0	3. 00	10. 00	<sup>1</sup> 690. 00 0	0
Total-----	0	500. 00	623. 00	83. 00	1, 100. 00	1, 000. 00
2. Expenditures this period (as per ACP-11 and ACP-12 attached)-----	0	480. 00	550. 00	65. 00	700. 00	1, 000. 00
3. Amount of payments unexpended (L-1 minus L-2)-----	0	20. 00	73. 00	18. 00	400. 00	0
4. Amount of unpaid obligations-----	0	20. 00	65. 00	400. 00	400. 00	0
5. Amount of unobligated balance (L-3 minus L-4)-----	0	0	<sup>2</sup> 8. 00	<sup>3</sup> 382. 00	0	0
6. Amount of expenses for period (as per ACP-9 attached)-----	500. 00	600. 00	400. 00	700. 00	600. 00	700. 00
7. Amount of payment required (L-6 minus L-5)-----	500. 00	600. 00	392. 00	1, 082. 00	600. 00	700. 00

<sup>1</sup> No. of check and name of disbursing officer must also be shown.

<sup>2</sup> \$8.00—\$3.00 collection, \$5.00 overclaim.

<sup>3</sup> \$382.00—Check for May in the amount of \$392.00 not received and \$10.00 collection results in a minus unobligated balance of \$382.00.

Fill in the blank spaces in lines 1 through 7, as follows:

1. Enter on line 1 (a) the same entry which appears in line 3 of the ACP-8 covering the previous month; for example, the entry on line 1 (a) for the March voucher will be zero. The entry for the April voucher will be zero. The entry for the May voucher will be \$20.00, which entry is the same as the entry appearing on line 3 of the April voucher.
2. Enter on line 1 (b) the number and the amount of the check received by the treasurer of the association for expenses approved on the voucher for the previous month. The name of the disbursing officer who drew the check for administrative expenses shall also be shown on line 1 (b). For example, the entry on line 1 (b) of the March voucher will be zero; the entry on the April voucher will be \$500.00; the entry on the May voucher will be \$600.00; the entry on the June voucher will be 0; the entries on the July voucher will be \$392.00 and \$690.00, and the entry on the August voucher will be \$600.00. It will be noted that the entry on line 1 (b) for the June voucher is zero. This is due to the fact that the check covering administrative expenses for the month of May had not yet been received by the treasurer at the time the June voucher was prepared. The entries on line 1 (b) for the July voucher show that the checks for May and June expenses were both received during the previous month; therefore, a separate entry is shown on line 1 (b) for each check. The amount of the check should agree with the amount shown on line 9 of the copy of ACP-8 which was returned by the State office, covering expenses for the previous month. If the disbursing office sends a check which is in an amount other than that appearing on line 9 of ACP-8, return the check to the disbursing office with a request that a check be issued in the correct amount. When the check is returned to the disbursing office, enclose a copy of ACP-8 so as to assist the disbursing office in locating and correcting the error. The disbursing office will cancel the erroneous check immediately upon receipt thereof and will issue and mail to the treasurer of the association a corrected check.
3. Enter on line 1 (c) the amount of collections made by the treasurer of the association since the date that the last voucher was submitted to the State office. Such collections may arise from overpayments to persons named on ACP-9 and ACP-10, or from the sale or disposal of equipment or other property of the association which is no longer necessary for the proper conduct of the business of the association. In all cases where an amount is shown on line 1 (c), there must be a memorandum over the signature of the president or secretary of the association (a copy of which must be attached to each copy of ACP-8 and ACP-8a), explaining each collection in detail, giving the following information:



- (a) The name of the payee and the program with respect to which the association made payment to him.
- (b) The sheet number, line number, and statement number of ACP-9 or ACP-10 on which the claim was listed, if such information is available.
- (c) The amount paid to him in error and the amount of the collection.
- (d) The reason why the collection was made. For example, the June voucher shows a collection of \$10.00. A memorandum similar to the following shall be prepared:

---

**Re: Explanation of collection and entry for unobligated balances.**

- (a) Payee, JOHN J. DOE.—Crop Insurance Program.
- (b) Sheet 5, line 3, ACP-10, Statement No. B-2, April.
- (c) \$10.00 excess payment made and \$10.00 collected.
- (d) Error was discovered on ACP-21 showing that John J. Doe did not perform services on April 7 and 8 as shown on ACP-10 for April 1937. The amount of the collection also appears on line 5 as part of the unobligated balance.

Signed \_\_\_\_\_

JAMES A. MURPHY, *President.*

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- 4. Enter in the space following the "\$" on line 1 (c), the total of the entries on lines 1 (a), 1 (b), and 1 (c).
- 5. Enter on line 2 the amount for which receipts are being submitted to the State office with the current voucher. This amount will be the total appearing on ACP-11, for which acceptable receipts have been obtained. If supplemental Forms ACP-11 are submitted with the ACP-11 for the previous month, enter on line 2 of ACP-8 the total of the acceptable receipts on all supplemental Forms ACP-11, and the total of the acceptable receipts on ACP-11 for the previous month. When an overclaim on ACP-9 or ACP-10 is discovered, before payment has been made to the payee and before a receipt for the amount of the original claim has been signed by the payee, the amount of the receipts for the month will be less than the amount approved on ACP-9 and ACP-10. The balance which is unexpended because of the overclaim will be included on line 3 as an unexpended balance and on line 5 as an unobligated balance. If there is an overclaim and a collection for a single month, an explanation of the entries on line 2 and line 5 shall be given in the following form:

---

**Re: Explanation of collection, overclaim, and unobligated balance on May voucher.**

*Line 1 (c)—Collection*

- (a) Payee, MARY A. JONE:—Agricultural Conservation Program.
- (b) Sheet 4, line 7, ACP-10, Statement No. B-1, March.
- (c) \$3.00 excess payment made and \$3.00 collected.
- (d) Mary A. Jones did not work on March 4 as reported on ACP-10.

## Overclaim

- (a) Payee, BEN DAVIS SUPPLY Co.
- (b) Sheet 5, line 12, ACP-9, Statement No. B-2, April.
- (c) Claim for \$5.00 for two quires of stencils canceled when stencils proved unsatisfactory and were returned before payment was made.

## Unobligated Balance

(1) Collection—Error on ACP-10_____	\$3.00
(2) Overclaim—Merchandise returned_____	5.00
Unobligated balance_____	8.00

- (a) If receipts were obtained for the full amount approved on the previous voucher, the total amount of such receipts shall be entered on line 2.
- (b) If receipts have not been obtained for the total amount which was approved on the previous voucher, but if *it is possible* to secure the remaining receipts within the 60-day period next following the date of approval of the previous voucher, the amount of such receipts shall not be entered on line 2 and the receipts for the funds disbursed shall not be forwarded to the State office with the current vouchers, but shall be retained in the county office until the remaining receipts have been obtained. In such a case a zero shall be entered on line 2 of ACP-8. The ACP-11 shall be forwarded to the State office with a succeeding voucher.
- (c) If receipts have not been obtained for the full amount approved on the previous voucher, and if it *will not be possible* to secure all of the receipts within the 60-day period next following the date of approval of the previous voucher, the total amount for which receipts have been obtained shall be entered on line 2. Of course, in this type of case it will be necessary to give an adequate explanation indicating the reason why the remaining receipts could not be obtained. In the example previously shown, of the \$500.00 received for March expenses \$480.00 were disbursed and acceptable receipts obtained therefor. The entry of \$480.00 is shown on line 2, leaving an unexpended balance of \$20.00, with \$20.00 of obligations remaining unpaid. During the next month receipts were not obtained for the \$20.00, but receipts were obtained for \$550.00 of the \$600.00 of April expenses, so that the entry on line 2 shows \$550.00. The entry on line 2 for the June voucher shows \$65.00, which is composed of \$20.00 for the March expenses, \$45.00 (\$50.00 minus \$5.00 overclaim) for the April expenses. Receipts for these amounts are shown on supplemental Forms ACP-11 attached to the June voucher. The entry on line 2 for the July voucher shows \$700.00 which covers the \$700.00 of expenses for June. The entry on line 2

for the August voucher shows \$1,000.00, \$400.00 of which covers expenses for May and \$600.00 of which covers expenses for July.

6. The entry on line 3 shall be obtained by subtracting from the total on line 1, the entry on line 2.
7. Enter on line 4, the amount of all obligations which are listed on approved forms ACP-9 and ACP-10 for all months previous to the month covered by the current voucher, for which acceptable receipts have not been submitted to the State office or which are not attached to the current voucher and which are still due at the time the current voucher is submitted. The amount of unpaid obligations shall not include the expenses for any person previously submitted and disallowed, nor shall there be included any amounts which have been allowed but which have been found to be overclaims. If the treasurer has disbursed all of the funds received in connection with the voucher for the previous month, but has not received receipts for all of such amounts, and if the receipts covering the expenditures for the previous month are being withheld in the county office and have not been submitted with the current voucher, the total of all expenditures made during the previous month will be shown as unpaid obligations on line 4 notwithstanding that all or part of the funds have already been disbursed and receipts have been obtained for the greater part of such expenditures. If receipts have been submitted for all, except one or two payees, and if receipts for such payees could not be obtained within the 60-day period, the amount for which such receipts could not be obtained will be included as unpaid obligations of the association. The amount to be shown on line 4 will be the total of all approved amounts shown in column (9) of ACP-9 and ACP-10 for all months since March 1, 1937, less the amounts which have been accounted for in one of the following ways.
  - (a) By being included in the amount entered on line 2 of a previous ACP-8 supported by acceptable receipts and approved by the certifying officer.
  - (b) By being included in the amount entered on line 2 of the current voucher and supported by an acceptable receipt.
  - (c) By being included as an overclaim as a part or all of the unobligated balance entered on line 5 of this or a prior voucher and supported by the required memorandum of explanation showing the nature and amount of the overclaim. For example, the entry on line 4 for the March voucher is zero. This is due to the fact that no obligations of the association have yet been approved. The entry on line 4 of the April voucher is \$20.00 which is derived by subtracting from the amount of obligations approved for the month of



March (\$500.00), the amount of acceptable receipts which were submitted to the State office (\$480.00). The entry on line 4 for the May voucher is \$65.00. This amount is derived by subtracting from the amount of expenses approved since March 1, 1937 (\$1,100.00), the amount of acceptable receipts which were submitted to the State office (\$1,030.00), and by subtracting from the result so obtained the amount of overclaims which have been discovered since March 1, 1937 (\$5.00). The entry on line 4 for the June voucher is \$400.00, which is derived by subtracting from the total approved expenses (\$1,500.00), the amount of acceptable receipts submitted to the State office (\$1,095.00), and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry for the July voucher is \$400.00 which is derived by subtracting from the total approved expenses since March 1, 1937 (\$2,200.00) the amount for which acceptable receipts have been submitted to the State office (\$1,795.00) and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry on line 4 for the August voucher is zero, which is derived by subtracting from the total expenses (\$2,800.00) the amount for which acceptable receipts have been obtained (\$2,795.00) and by subtracting from the amount so obtained the amount of all overclaims (\$5.00).

8. Enter on line 5, the difference between the entries on line 3 and line 4. If the entry on line 3 is larger than the entry on line 4, enter on line 5 the result obtained by subtracting from the entry on line 3, the entry on line 4. If the entry on line 4 is larger than the entry on line 3, enter on line 5, the result obtained by subtracting from the entry on line 4, the entry on line 3, such difference to be preceded by a minus sign (-). Special care shall be exercised to determine that the entry on line 5 is correct and that if a minus sign (-) is necessary, that such minus sign (-) has been properly entered. An entry will appear on line 5 only when one or more of the following situations exist:

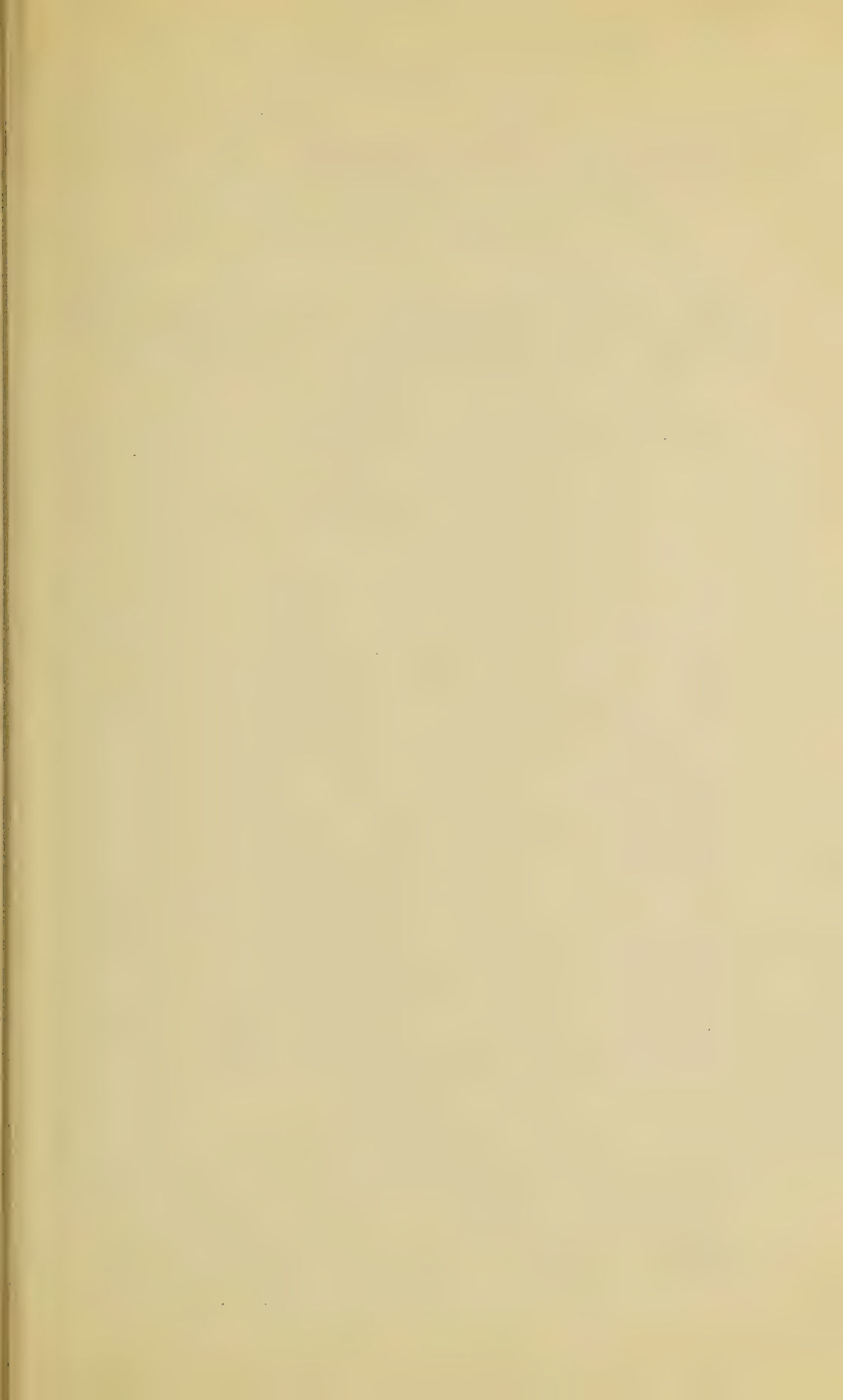
- (a) Collections have been made.
- (b) Overclaims have been discovered on ACP-9 and ACP-10 before payment was made.
- (c) The check for a prior month has not been received.
- (d) The entry on line 9 of ACP-8 for the previous month was less than the amount required to pay all approved obligations of the association, as shown on copies of ACP-9 and ACP-10 returned by the State office.

If either of cases (a) or (b) occurs separately, the entry will be a positive figure, whereas if (c) or (d) occurs, the entry will be preceded by a minus sign. Where a combination of the situations described under (a), (b), (c), and (d) exists, the entry may be either a positive

figure or a negative figure, depending upon the portion of the total entry attributable to each cause. In the example case there are entries on line 5 for the May and June vouchers. The \$8.00 entry on line 5 of the May voucher is due to a \$3.00 collection and a \$5.00 overclaim. The entry on line 5 of the June voucher is due to the \$10.00 collection which was made and the failure to receive the \$392.00 check for May expenses. The collection would make a positive \$10.00, the failure to receive the check would make a negative \$392.00, with a net result of a negative \$382.00.

9. Enter on line 6, the correct total of the amounts appearing in column (9) of ACP-9 and ACP-10 for the current month.
10. Enter on line 7, the result obtained by subtracting from the entry on line 6, the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 will be equal to the sum of the entries on lines 5 and 6, disregarding the minus sign (-). For example, the expenses for May are \$400.00 and there is an unobligated balance of \$8.00, leaving a net total of \$392.00, which represents the additional funds necessary in order to liquidate the indebtedness of the association for all approved expenses up to and including the month of May. It will be noted that when the June voucher was submitted to the State office, the check for May expenses had not yet been received in the county office, that a collection of \$10.00 had been made, and that the unpaid obligations are \$400.00, leaving an unobligated balance on the June voucher of \$382.00, preceded by a minus sign (-). This means that the association has a deficiency of \$382.00 carried from the previous month and that the payments necessary to liquidate the obligations of the association will be \$382.00 in addition to the June expenses. The expenses for June are \$700. Therefore, the treasurer will need \$1,082.00 to liquidate the expenses of the association.
11. Make no entries following the words "Approved for \$———" and over the words "State Executive Officer."
12. When ACP-8 has been verified by the president or vice president, and by the secretary or acting secretary, they shall sign all copies of ACP-8 in the space provided for their signatures.
13. Make no entries below the double line, over the words "PAYEE MUST NOT USE THIS SPACE."

**IV. Erasures and corrections.**—All erasures or corrections appearing on ACP-8, ACP-9, ACP-10, or ACP-11 must be initialed by one of the persons in the county office who certifies such form.





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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

**PROCEDURE FOR THE ELECTION OF COMMITTEEMEN  
AND OPERATION OF COUNTY AGRICULTURAL CON-  
SERVATION ASSOCIATIONS FOR 1938**

**[SUPPLEMENT NO. 5]**

NCR-204, issued November 1, 1937, is hereby amended as follows:

**1. Part X of NCR-204 is amended to read as follows:**

**PART X. SUBMITTING ASSOCIATION EXPENSE FORMS, ACP-8, ACP-9,  
ACP-10, ACP-11, AND ACP-12 FOR MARCH AND SUBSEQUENT  
MONTHS**

Forms ACP-8, ACP-9, ACP-10, ACP-11, and ACP-12 for March should have been numbered, "C-1, March." Forms ACP-9 and ACP-10 for March should have included all association expenses incurred during March 1938. Claims for equipment for which invoices are dated in March should have been considered as March expenses. Claims for telephone service, rental of equipment, or other services may have been considered as March expenses if the final day of the period for which claim was rendered occurred during the month of March. Form ACP-8 for March should have been prepared in the same manner as though the March voucher was not paid from a new appropriation. It was not necessary to close out completely the account for the period ending February 28, 1938, as was done in 1937. Receipt Schedule Forms ACP-11, collections, and unexpended balances from the February 1938, or earlier vouchers may have been stated on the March voucher.

A supplemental February voucher numbered, "B-12a" should have been submitted by each association which had supplemental claims for February or earlier months. Such supplemental claims should have included reclaims, if any, for the months up to and including February 1938. Every reasonable effort should have been made to include all supplemental claims and reclaims on the supplemental account numbered, "B-12a." Only in very exceptional cases should there have been submitted an additional supplement numbered "B-12b."

**2. Part XI, Section I, subsection A, is amended to read as follows:**

A. Under the procedure to be followed in connection with the handling of administrative expenses of county associations, the following forms shall be used:

1. ACP-8, Revised—Public voucher for payments to agricultural conservation associations or committees of producers.

2. ACP-8a, Revised.—Public voucher for payments to agricultural conservation associations or committees of producers (memorandum copy).
3. ACP-9, Revised.—Statement of administrative expenses.
4. ACP-10, Revised.—Statement of administrative expenses (continuation sheet).
5. ACP-11, Revised.—Receipt schedule.
6. ACP-12, Revised.—Individual receipt.
7. ACP-15.—Bond of treasurer of county agricultural conservation association.
  - a. Rider No. 1 to Form ACP-15.
  - b. Rider No. 2 to Form ACP-15.
  - c. Rider No. 3 to Form ACP-15.
8. ACP-21.—Monthly certificate of expenses for personal services and travel.
9. ACP-37.—Schedule of exceptions.
10. NCR-County No. 7.—Distribution of monthly expenses among various programs administered by the county agricultural conservation association.

The word "Revised" is hereinafter omitted wherever reference is made to any of the foregoing forms.

**3. Part XI, Section II of NCR-204 is amended to read as follows:**

**II. General Procedure for Claiming and Paying Association Expenses.**—A. On the last day of each month or not later than the fifth day of the following month, each person who has performed personal services or has traveled for the association shall file with the association secretary a signed copy of ACP-21. Form ACP-21 together with invoices and receipts for miscellaneous items should be used as a basis for preparation of ACP-9 and ACP-10. After all expenses have been listed on ACP-9 and ACP-10, ACP-8, and NCR-County No. 7 should be prepared. When completed and properly certified, ACP-8, ACP-9, ACP-10, and NCR-County No. 7, together with supporting documents, shall be forwarded to the State office. Payment will be made on the basis of actual expenses as itemized and approved on ACP-9 and ACP-10. The State office will examine these forms and if they are found satisfactory, the necessary forms will be certified for payment and forwarded to the regional disbursing office. If any errors are found in the forms, a letter of exception (ACP-37) will be prepared. A copy of ACP-8, ACP-9, ACP-10, and NCR-County No. 7 as approved by the State committee, together with ACP-37, if such a form was required, will be forwarded to the county office. The copies of ACP-9 and ACP-10 which were returned by the State office should be used as a basis for the preparation of ACP-11. If any items thereon were corrected in red ink, the corrected items shall be shown on ACP-11. A United States treasury check will be mailed from the regional disbursing office directly to the bonded treasurer, who will disburse the funds to the persons and in the amounts shown on the approved copies of ACP-9 and ACP-10, and who will obtain receipts therefor by having the payees sign ACP-11 or ACP-12. Signed receipts



will be transmitted to the State office with voucher form ACP-8 for the succeeding month.

All erasures or corrections appearing on ACP-8, ACP-9, ACP-10, ACP-11, or NCR-County No. 7 must be initialed by one of the persons in the county office who certifies such form.

**4. Part XI, Section III, subsection A,** is amended to read as follows:

**A. Forms ACP-15 and Riders 1, 2, and 3 thereto.**—Bond of treasurer of county agricultural conservation association and riders thereto.

The treasurer of each association is required to furnish a bond and where necessary the riders thereto in accordance with the provisions of NCR-204, Supplement No. 1, issued January 6, 1938. No voucher for association expenses will be approved for payment until the State office has received notice from the Director of the North Central Division that the treasurer's bond and any necessary riders thereto have been approved.

**5. Part XI, Section III, subsection C, paragraph 1,** is amended to read as follows:

**1. Purpose.**—This form shall be used to itemize all expenses incurred during a month in connection with the agricultural conservation or other programs administered in the county or counties covered by the association. An item for expense will not be allowed unless a claim for such expense is listed on ACP-9 or ACP-10. ACP-10 is to be used when there is not a sufficient amount of space on ACP-9 to show the names of all persons making claim for compensation and travel. In such cases, as many sheets of ACP-10 shall be used as are necessary to list all claims for compensation and services. ACP-9 will always be the top sheet.

**6. Part XI, Section III,** is amended by the addition, immediately following subsection E thereof, of the following new subsection F:

**F. Form NCR-County No. 7.**—Distribution of monthly expenses among various programs administered by the county agricultural conservation association.

**1. Purposes.**—This form shall be used to estimate and apportion the expenses incurred during the period among the various programs which are administered by the county association.

**2. Preparation of form.**—(a) *Number of copies.*—Prepare NCR-County No. 7 in triplicate (original and two copies). Retain one copy and forward the original and first copy to the State office with the related ACP-8.

(b) Enter in the county column opposite the name of the applicable program the estimated amount of the entry on line 7 of ACP-8 which was incurred in connection with the administration of such program. Where a portion of the expenses of the association was incurred in connection with the crop insurance program, determine

that the amount on line 8 in the county column is equal to the sum of the semi-monthly expense report of the crop insurance supervisor for the corresponding period. Enter on line 15 of the county column the total of the amounts appearing in such column, which total must be equal to the amount on line 7 of ACP-8.

(c) Make no entry in the State column, since this column is reserved for use by the State office in making adjustments necessitated by administrative exceptions which may be taken by the State office. After entries are made in the State column by the State committee, Form NCR-County No. 7 will be approved by a designated member of the State committee and the copy returned to the county committee.

(d) The president and secretary of the association should sign in the lower right-hand corner in the spaces provided for their signatures.

**7. Part XI** is amended by deleting Section IV thereof.



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## UNITED STATES DEPARTMENT OF AGRICULTURE

## AGRICULTURAL ADJUSTMENT ADMINISTRATION

## NORTH CENTRAL DIVISION

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN  
AND OPERATION OF COUNTY AGRICULTURAL CON-  
SERVATION ASSOCIATIONS FOR 1938

[Supplement No. 6]

NCR-204, issued November 1, 1937, is hereby amended as follows:

Part XI, Section III, subsection F, item 2 (b) is amended to read as follows:

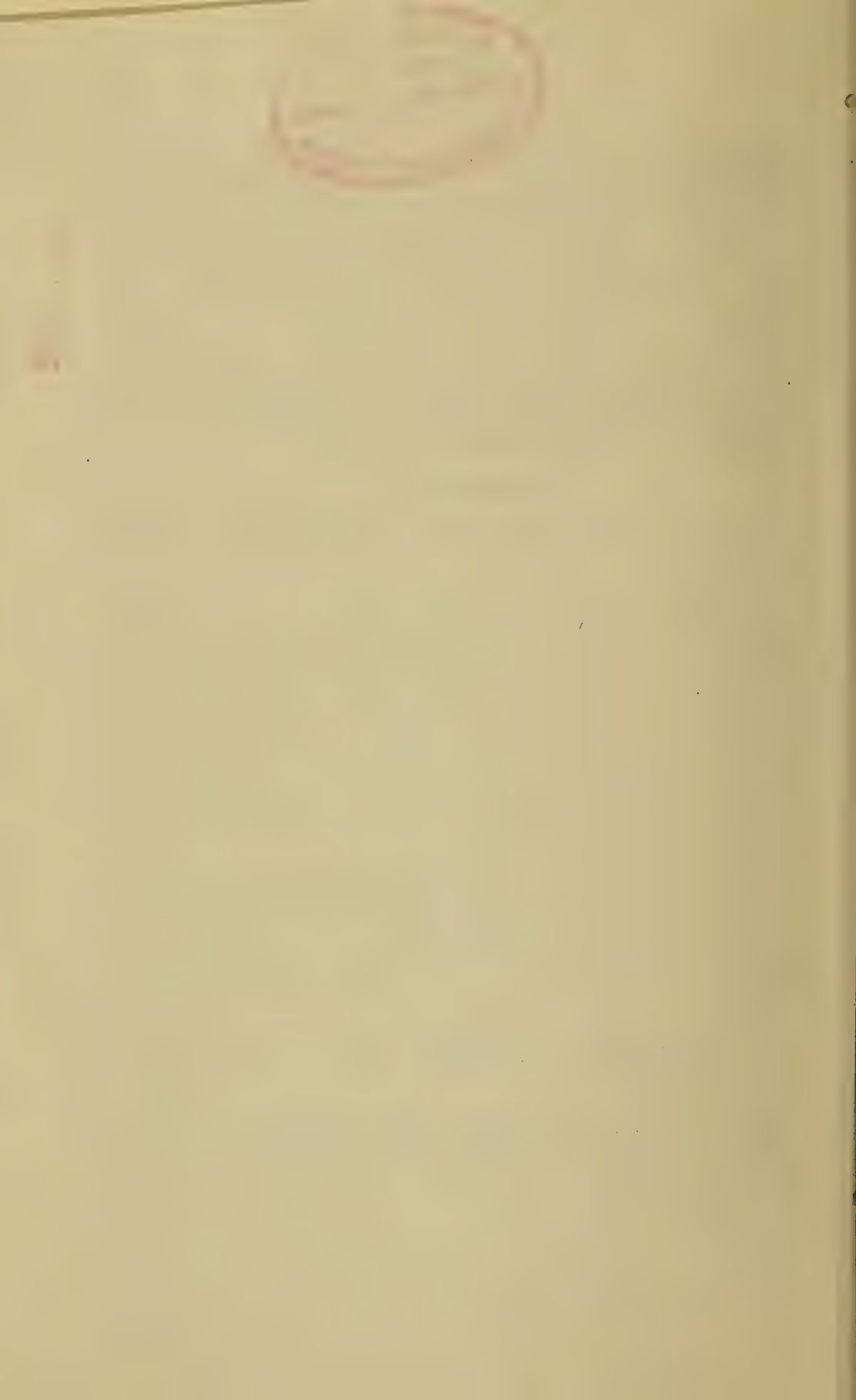
(b) Enter in the county column opposite the name of the applicable program, except the Commodity Loan Programs for months during which collections have been made for commodity loans, the estimated amount of the entry on line 7 of ACP-8 which was incurred in connection with the administration of such program. In cases where collections have been made for commodity loans, the amount of the estimated expenditures for commodity loans minus the amount of collections for commodity loans entered in line 1 (c) of Form ACP-8 should be entered in the county column. If the amount of collections exceeds the amount of estimated expenditures for commodity loans, the difference, preceded by a minus sign, should be entered in the county column.

EXAMPLE: Estimated expenses for the Agricultural Conservation Program, Sugar Program, and Crop Insurance Programs were, \$800, \$200, and \$100, respectively. A collection of \$200 was made for crop loans on wheat, while estimated expenses for crop loans on wheat were \$100. The entry in line 7 of voucher Form ACP-8 was \$1,000. Entries in the county column of Form NCR-County No. 7 should be as follows:

1938 Agricultural Conservation Program	\$800.00
1938 Sugar Program under the Sugar Act of 1937	200.00
Crop Insurance Program for Wheat	100.00
1938 Crop Loans on Wheat	-100.00
Total	1,000.00

Enter on line 15 of the county column the total of the amounts appearing in such column, which total must be equal to the amount on line 7 of ACP-8.







## UNITED STATES DEPARTMENT OF AGRICULTURE

## AGRICULTURAL ADJUSTMENT ADMINISTRATION

## NORTH CENTRAL DIVISION

**PROCEDURE FOR THE ELECTION OF COMMITTEEMEN  
AND OPERATION OF COUNTY AGRICULTURAL CON-  
SERVATION ASSOCIATIONS FOR 1938**

[Supplement No. 6]

NCR-204, issued November 1, 1937, is hereby amended as follows:

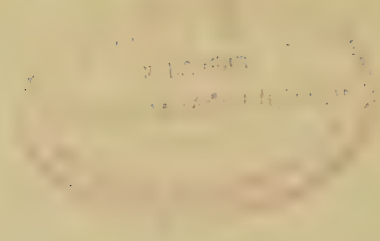
Part XI, Section III, subsection F, item 2 (b) is amended to read as follows:

(b) Enter in the county column opposite the name of the applicable program, except the Commodity Loan Programs for months during which collections have been made for commodity loans, the estimated amount of the entry on line 7 of ACP-8 which was incurred in connection with the administration of such program. In cases where collections have been made for commodity loans, the amount of the estimated expenditures for commodity loans minus the amount of collections for commodity loans entered in line 1 (c) of Form ACP-8 should be entered in the county column. If the amount of collections exceeds the amount of estimated expenditures for commodity loans, the difference, preceded by a minus sign, should be entered in the county column.

EXAMPLE: Estimated expenses for the Agricultural Conservation Program, Sugar Program, and Crop Insurance Programs were, \$800, \$200, and \$100, respectively. A collection of \$200 was made for crop loans on wheat, while estimated expenses for crop loans on wheat were \$100. The entry in line 7 of voucher Form ACP-8 was \$1,000. Entries in the county column of Form NCR-County No. 7 should be as follows:

1938 Agricultural Conservation Program-----	\$800.00
1938 Sugar Program under the Sugar Act of 1937-----	200.00
Crop Insurance Program for Wheat-----	100.00
1938 Crop Loans on Wheat-----	—100.00
Total-----	1,000.00

Enter on line 15 of the county column the total of the amounts appearing in such column, which total must be equal to the amount on line 7 of ACP-8.







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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

**PROCEDURE FOR THE ELECTION OF COMMITTEEMEN  
AND OPERATION OF COUNTY AGRICULTURAL CON-  
SERVATION ASSOCIATIONS FOR 1938**

**[SUPPLEMENT NO. 5]**

NCR-204, issued November 1, 1937, is hereby amended as follows:

**1. Part X of NCR-204 is amended to read as follows:**

**PART X. SUBMITTING ASSOCIATION EXPENSE FORMS, ACP-8, ACP-9,  
ACP-10, ACP-11, AND ACP-12 FOR MARCH AND SUBSEQUENT  
MONTHS**

Forms ACP-8, ACP-9, ACP-10, ACP-11, and ACP-12 for March should have been numbered, "C-1, March." Forms ACP-9 and ACP-10 for March should have included all association expenses incurred during March 1938. Claims for equipment for which invoices are dated in March should have been considered as March expenses. Claims for telephone service, rental of equipment, or other services may have been considered as March expenses if the final day of the period for which claim was rendered occurred during the month of March. Form ACP-8 for March should have been prepared in the same manner as though the March voucher was not paid from a new appropriation. It was not necessary to close out completely the account for the period ending February 28, 1938, as was done in 1937. Receipt Schedule Forms ACP-11, collections, and unexpended balances from the February 1938, or earlier vouchers may have been stated on the March voucher.

A supplemental February voucher numbered, "B-12a" should have been submitted by each association which had supplemental claims for February or earlier months. Such supplemental claims should have included reclaims, if any, for the months up to and including February 1938. Every reasonable effort should have been made to include all supplemental claims and reclaims on the supplemental account numbered, "B-12a." Only in very exceptional cases should there have been submitted an additional supplement numbered "B-12b."

**2. Part XI, Section I, subsection A, is amended to read as follows:**

A. Under the procedure to be followed in connection with the handling of administrative expenses of county associations, the following forms shall be used:

1. ACP-8, Revised—Public voucher for payments to agricultural conservation associations or committees of producers.

2. ACP-8a, Revised.—Public voucher for payments to agricultural conservation associations or committees of producers (memorandum copy).
3. ACP-9, Revised.—Statement of administrative expenses.
4. ACP-10, Revised.—Statement of administrative expenses (continuation sheet).
5. ACP-11, Revised.—Receipt schedule.
6. ACP-12, Revised.—Individual receipt.
7. ACP-15.—Bond of treasurer of county agricultural conservation association.
  - a. Rider No. 1 to Form ACP-15.
  - b. Rider No. 2 to Form ACP-15.
  - c. Rider No. 3 to Form ACP-15.
8. ACP-21.—Monthly certificate of expenses for personal services and travel.
9. ACP-37.—Schedule of exceptions.
10. NCR-County No. 7.—Distribution of monthly expenses among various programs administered by the county agricultural conservation association.

The word "Revised" is hereinafter omitted wherever reference is made to any of the foregoing forms.

### 3. Part XI, Section II of NCR-204 is amended to read as follows:

**II. General Procedure for Claiming and Paying Association Expenses.**—A. On the last day of each month or not later than the fifth day of the following month, each person who has performed personal services or has traveled for the association shall file with the association secretary a signed copy of ACP-21. Form ACP-21 together with invoices and receipts for miscellaneous items should be used as a basis for preparation of ACP-9 and ACP-10. After all expenses have been listed on ACP-9 and ACP-10, ACP-8, and NCR-County No. 7 should be prepared. When completed and properly certified, ACP-8, ACP-9, ACP-10, and NCR-County No. 7, together with supporting documents, shall be forwarded to the State office. Payment will be made on the basis of actual expenses as itemized and approved on ACP-9 and ACP-10. The State office will examine these forms and if they are found satisfactory, the necessary forms will be certified for payment and forwarded to the regional disbursing office. If any errors are found in the forms, a letter of exception (ACP-37) will be prepared. A copy of ACP-8, ACP-9, ACP-10, and NCR-County No. 7 as approved by the State committee, together with ACP-37, if such a form was required, will be forwarded to the county office. The copies of ACP-9 and ACP-10 which were returned by the State office should be used as a basis for the preparation of ACP-11. If any items thereon were corrected in red ink, the corrected items shall be shown on ACP-11. A United States treasury check will be mailed from the regional disbursing office directly to the bonded treasurer, who will disburse the funds to the persons and in the amounts shown on the approved copies of ACP-9 and ACP-10, and who will obtain receipts therefor by having the payees sign ACP-11 or ACP-12. Signed receipts

will be transmitted to the State office with voucher form ACP-8 for the succeeding month.

All erasures or corrections appearing on ACP-8, ACP-9, ACP-10, ACP-11, or NCR-County No. 7 must be initialed by one of the persons in the county office who certifies such form.

**4. Part XI, Section III, subsection A, is amended to read as follows:**

**A. Forms ACP-15 and Riders 1, 2, and 3 thereto.**—Bond of treasurer of county agricultural conservation association and riders thereto.

The treasurer of each association is required to furnish a bond and where necessary the riders thereto in accordance with the provisions of NCR-204, Supplement No. 1, issued January 6, 1938. No voucher for association expenses will be approved for payment until the State office has received notice from the Director of the North Central Division that the treasurer's bond and any necessary riders thereto have been approved.

**5. Part XI, Section III, subsection C, paragraph 1, is amended to read as follows:**

**1. Purpose.**—This form shall be used to itemize all expenses incurred during a month in connection with the agricultural conservation or other programs administered in the county or counties covered by the association. An item for expense will not be allowed unless a claim for such expense is listed on ACP-9 or ACP-10. ACP-10 is to be used when there is not a sufficient amount of space on ACP-9 to show the names of all persons making claim for compensation and travel. In such cases, as many sheets of ACP-10 shall be used as are necessary to list all claims for compensation and services. ACP-9 will always be the top sheet.

**6. Part XI, Section III, is amended by the addition, immediately following subsection E thereof, of the following new subsection F:**

**F. Form NCR-County No. 7.**—Distribution of monthly expenses among various programs administered by the county agricultural conservation association.

**1. Purposes.**—This form shall be used to estimate and apportion the expenses incurred during the period among the various programs which are administered by the county association.

**2. Preparation of form.**—(a) *Number of copies.*—Prepare NCR-County No. 7 in triplicate (original and two copies). Retain one copy and forward the original and first copy to the State office with the related ACP-8.

(b) Enter in the county column opposite the name of the applicable program the estimated amount of the entry on line 7 of ACP-8 which was incurred in connection with the administration of such program. Where a portion of the expenses of the association was incurred in connection with the crop insurance program, determine



that the amount on line 8 in the county column is equal to the sum of the semi-monthly expense report of the crop insurance supervisor for the corresponding period. Enter on line 15 of the county column the total of the amounts appearing in such column, which total must be equal to the amount on line 7 of ACP-8.

(c) Make no entry in the State column, since this column is reserved for use by the State office in making adjustments necessitated by administrative exceptions which may be taken by the State office. After entries are made in the State column by the State committee, Form NCR-County No. 7 will be approved by a designated member of the State committee and the copy returned to the county committee.

(d) The president and secretary of the association should sign in the lower right-hand corner in the spaces provided for their signatures.

**7. Part XI** is amended by deleting Section IV thereof.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN  
AND OPERATION OF COUNTY AGRICULTURAL CON-  
SERVATION ASSOCIATIONS FOR 1938

[Supplement No. 7]

NCR-204, issued November 1, 1937, is hereby amended by the addition at the end thereof of the following new parts, XII, XIII, and XIV:

PART XII. PROCEDURE FOR HANDLING COLLECTION OF FEES UNDER  
COMMODITY LOAN PROGRAMS

**A. Types of Fees.**—In connection with the Commodity Loan Programs the treasurer will be responsible for the collection of three types of fees. These types of fees are as follows:

1. **Preliminary inspection fee.**—Whenever a person applies for a loan on a commodity stored on the farm he must pay the treasurer a preliminary inspection fee of \$3. This preliminary fee of \$3 must be paid before the farm storage facilities are inspected.

2. **Sealing fee.**—This fee will be paid upon completion of the loan documents, and applies to the inspection and sealing of the commodity stored on the farm. The total amount of the sealing fee will be determined at a rate set by the county committee with the approval of the State committee. After the total amount of the sealing fee is determined, the amount which must be paid upon completion of the loan documents is the total sealing fee less the amount of the preliminary fee, which has been paid. If necessary, the borrower may pay the sealing fee from the proceeds of the loan by so indicating on his Letter of Transmittal.

3. **Warehouse loan fee.**—Whenever the person applies for a loan on a commodity stored in an approved public warehouse he must pay a warehouse loan fee of \$1.50. This warehouse loan fee must be paid to the treasurer upon the completion of the loan documents.

**B. Forms CL-2. Receipt Form.**

1. **Purpose.**—For each fee received in connection with a commodity loan program a properly executed receipt on Form CL-2 must be issued to the person paying the fee. Receipt Form CL-2 will be prepared in duplicate and the original thereof must be given to the person paying the fee. Each Receipt Form CL-2 has a serial number in the upper right-hand corner. The State committee maintains a record of the serial numbers of the re-

ceipt forms furnished to the treasurer and the treasurer is held strictly accountable for all receipt forms furnished to him. The receipt forms will be in pad form, bound in such a manner that one yellow carbon copy will be made of each receipt issued.

**2. Preparation of form.—**

(a) **Number of copies:** Prepare CL-2 in duplicate (original and one copy). Retain the yellow copy and deliver the original to the person who paid the fee.

(b) **Entries:** Prepare all receipts with indelible pencil. Make certain that a piece of carbon paper is properly between the original and the yellow copy so that one exact copy of each receipt will be made.

Enter the loan serial number in the upper right-hand corner on the line headed "Loan Serial No." if the loan papers have been completed and a serial number has been assigned. If the fee is a preliminary fee, enter the abbreviation of the word "preliminary," "Prelim.," in the space provided for the loan serial number. Enter in the space immediately following the words "Commodity Loan Program" the name of the commodity on which the loan is being made. Enter the name of the county and State in the spaces provided therefor.

Enter in the space immediately following the words "Received of" the exact name of the person paying the fee. If the sealing fee was paid from the proceeds of the loan by a check drawn by the Commodity Credit Corporation, the borrower shall be listed as the person paying the fee. Enter in the space immediately following the word "Address" the correct mailing address of the person paying the fee. Enter in the space immediately following the word "for" the type of the fee. Enter in the space immediately following the words "commodity loan on" the number of bushels and the name of the commodity on which the loan is being made, as, for example, 300 bushels wheat. Enter in the space immediately following the words "identified as follows" the serial number of the farm, the location of the farm, and the name of the borrower. For example, if John B. Smith operating farm number 198 in Harrison Township, located in the NW $\frac{1}{4}$  of sec. 6, is the borrower, entries would be made in the space immediately following the words "identified as follows" in the following manner: "Farm No. 198, NW $\frac{1}{4}$  sec. 6, Harrison Township, John B. Smith, Borrower."

Enter in the spaces provided therefor in the lower left-hand corner the amount of the fee which has been received and the date on which such fee was received. The treasurer or the person who receives the fee for him will sign his own name on the line for signature in the lower right-hand corner. If the treasurer receives the fee himself, he will delete the word "for" immediately preceding the words "Association Treasurer."

**C. Disposition of fees.**—All fees collected in connection with commodity loans must be deposited in the regular account of the county association. Wherever practical, such fees must be deposited the same day such fees are received.



## **D. Form NCR-County No. 9, Report of Collections Under Commodity Loans.—**

**1. Purpose.**—This form shall be used to report all collections of fees under commodity loans during the period for which the related ACP-8 is transmitted.

### **2. Preparation of form.—**

(a) Number of copies: Prepare NCR-County No. 9 in quintuplicate (original and four copies). Attach the original to the related ACP-8 and attach a carbon copy to each of the related forms ACP-8a.

(b) Enter the name of the county and State in the spaces provided therefor in the upper right-hand corner. Enter in the space immediately following the word "No." the same entry that is made on the related ACP-8 in the second blank space in the upper right-hand corner of the ACP-8 following the word "No."

Enter data for the six columns on NCR-County No. 9 with respect to each collection on a separate line. NCR-County No. 9 should show all fees which have been collected since the previous report of collections under commodity loans was transmitted.

In making entries for a fee which has been collected, enter in column (1) the date the fee was received; enter on the same line in column (2) the receipt number of the receipt which was issued for such fee; enter on the same line in column (3) the name of the borrower; enter on the same line in column (4) the loan serial number; enter on the same line in column (5) the total number of bushels in the loan documents if the receipt is for a sealing fee or warehouse loan fee; and enter on the same line in column (6) the amount of the fee shown on the receipt.

If more than one sheet of NCR-County No. 9 is necessary, as many more sheets should be used as are necessary. Where more than one sheet is used, the number of the sheet must be inserted in the space provided therefor in the upper left-hand corner. The sheets should be arranged consecutively and so that the last sheet is on top and the first sheet is on the bottom. After the forms are completed, the treasurer should sign and date the certification at the bottom of NCR-County No. 9. The certification on the bottom of NCR-County No. 9 need be executed by the treasurer only on the last sheet.

**E. Entries on ACP-8 Pertaining to Fees.**—All fees collected in connection with commodity loan programs must be shown on line 1 (c) of the first ACP-8 submitted by the county association following the collection of the fees.

## **PART XIII. PROCEDURE FOR HANDLING COLLECTIONS OF PENALTIES UNDER MARKETING QUOTA PROGRAMS**

**A. Types of Collections.**—In connection with the cotton marketing quota, the treasurer will be responsible for collecting three types of collections. These types of collections are as follows:

**1. Funds tendered as payment of penalties.**—Whenever a person markets cotton in excess of his marketing quota, payment

must be made to the treasurer at the rate of 2 cents per pound for excess cotton marketed unless a fund has been deposited with the treasurer or a bond of indemnity has been furnished to secure the payment of the penalty.

**2. Funds deposited with the treasurer to secure the payment of the penalty.**—Whenever a person who produces cotton in excess of his marketing quota deposits with the treasurer a fund to secure the payment of the penalty, such fund will be held in escrow by the treasurer and such part thereof as is required to pay the penalty will be used for that purpose, and the balance, if any, refunded to the remitter.

**3. Funds tendered as payment of the penalty prior to the marketing of cotton.**—Whenever a producer pays the penalty on his excess cotton prior to the marketing of such cotton, he must pay such penalty to the association treasurer.

**B. Form Cotton-219.**—Receipt for Penalty Remitted or Money Deposited To Secure Payment of Penalty:

**1. Purpose.**—For each payment received in connection with funds tendered in payment of the penalty or funds deposited to secure payment of the penalty, a properly executed receipt on form Cotton-219 must be issued to the person making payment. Receipt form Cotton-219 will be prepared in duplicate and the original thereof must be given to the person making payment. Each receipt form Cotton-219 has a serial number in the upper right-hand corner. The State committee maintains a record of the serial numbers of the receipt forms furnished to the treasurer and the treasurer is held strictly accountable for all receipt forms furnished to him. The receipt forms will be in pad form, bound in such a manner that one yellow carbon copy will be made of each receipt issued.

**2. Preparation of form Cotton-219.**—

(a) When form Cotton-219 is used as a receipt for funds tendered to be held in escrow to secure payment of the penalty form Cotton-219 shall be prepared in accordance with section 212, subsection (b), page 27, Cotton 208-NCR, entitled "Instructions Pertaining to Cotton Marketing Quotas for the 1938-1939 Marketing Year."

(b) When form Cotton-219 is used as a receipt for funds paid for penalty for cotton marketed, such form shall be prepared in accordance with section 221, subsection (b), 3, page 50, Cotton 208-NCR.

**C. Form Cotton-219A.**—Receipt for Penalty Remitted by Producer Prior to the Marketing of Cotton:

**1. Purpose.**—For each payment received of funds tendered as payment of the penalty by a producer prior to the marketing of cotton, a properly executed receipt on form Cotton-219A will be prepared in triplicate and the original and one copy thereof must be given to the person making payment. Each receipt form Cotton-219A has a serial number in the upper right-hand corner. The treasurer will be held strictly accountable for all receipt forms issued to him.



**2. Preparation of form Cotton-219A.**—(a) This form shall be prepared in accordance with instructions included in section 221, subsection (e), page 53, Cotton 208-NCR.

**D. Cotton Special Deposit Trust Account.**—There shall be established with a bank designated by the county committee a special deposit account designated on the records of the bank as "Cotton Special Deposit Trust Account, County Agricultural Conservation Association, -----, Treasurer." The bank designated by the county committee as a depository must be covered by deposit insurance with the Federal Deposit Insurance Corporation. The funds deposited in the special deposit account shall be kept separate and apart from funds belonging to the bank or to any other account of the county agricultural conservation association or the county committee. At no time shall the balance in any such account exceed the sum of five thousand dollars, and where necessary the county committee shall designate one or more banks in addition to the first designated in which shall be deposited the excess sums.

All funds received by the Treasurer of the county committee in payment of or to secure the payment of penalties shall be deposited promptly in the special deposit account. All funds deposited in such account shall be evidenced in accordance with the customary procedure of the depository bank in the case of such special deposit account, which funds do not become a part of the assets of the bank and are not to be commingled with other assets, and such evidence and all statements of account and canceled checks which are drawn against such account shall be kept as permanent records by the treasurer of the county committee. Any funds deposited in the special deposit account shall be withdrawn or disbursed only by consecutively numbered checks drawn by the Treasurer of the county committee. A record of the issuance of each check shall be kept on the stubs or counterfoils of the check book.

**E. Refund of Penalties and Funds Held in Escrow.**—In cases where the county committee and association treasurer determine in accordance with section 222 of Cotton 208-NCR that a refund of penalty or of a sum deposited with the association treasurer to secure payment of penalty is due a producer and approve form Cotton-217 filed by such producer, the treasurer of the county committee shall issue a check drawn payable to the account of such producer for the amount shown opposite his name in column 9 of Cotton-257. The treasurer of the county committee shall deliver checks to the proper payees and obtain receipts therefor on form Cotton-258, prepared in accordance with section 222 (c), page 57, of form Cotton 208-NCR.

**F. Bank Charges for Special Deposit Account.**—All charges by the depository banks for the services of the account shall be paid from administrative expense funds of the county association in accordance with existent procedure.

**G. Procedure When Treasurer Is Succeeded in Office by New Treasurer.**—Whenever a treasurer of the county committee is succeeded in office any funds received by his successor shall be deposited in a new special deposit account to be designated "Cotton Special Deposit Trust Account No. 2." The State committee shall designate a person to audit the account of the former treasurer, and no withdrawal or disbursement shall be made from the special deposit account



of the former treasurer until such audit is completed. When the audit of the special deposit account shows the records of the former treasurer to be complete and satisfactory the special deposit account used by the former treasurer shall be closed by transferring the balance thereof into the account established by his successor, who shall thereupon assume charge of the records of the former treasurer.

**H. Additional Duties of Treasurer of County Committee With Respect to Cotton Marketing Quotas.**—In addition to the duties described in this Part XIII the treasurer of the county committee will be responsible for performing all duties assigned to the office of association treasurer with respect to cotton marketing quotas as set forth in Cotton 208-NCR, "Instructions Pertaining to Cotton Marketing Quotas for the 1938-1939 Marketing Year—North Central Region," and in amendments thereto hereafter issued. The treasurer should thoroughly familiarize himself with all such duties and instructions.

#### **PART XIV. PROCEDURE FOR HANDLING PREMIUMS PAID UNDER THE CROP INSURANCE PROGRAM, AND PENALTIES UNDER TOBACCO MARKETING QUOTAS**

**A. Crop Insurance Premiums.**—The association treasurer shall not receive any payments either in cash, checks, drafts, or money orders for or in connection with the payment of Crop Insurance premiums. The regulations pertaining to crop insurance provide that it is the duty of the Crop Insurance Supervisor to receive all monies tendered as payment for insurance premiums. Crop Insurance funds shall not be commingled in any way with funds of the county association.

**B. Penalties Under Tobacco Marketing Quotas.**—The association treasurer shall not receive any payments of penalties in connection with the marketing of tobacco in excess of tobacco marketing quotas. The regulations pertaining to tobacco marketing quotas set forth the manner of handling monies representing penalties under tobacco marketing quotas.



